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Withholding Tax Tables and Instructions for Employers and Withholding Agents

Alabama Department of Revenue
Withholding Tax Section
P.O. Box 327480
Montgomery, AL 36132-7480

Introduction

This booklet contains tax tables and general instructions for computing, withholding, and remitting Alabama withholding tax. All withholding agents who have registered with the Department of Revenue to withhold Alabama income tax will be provided with a coupon booklet containing preprinted forms for remitting tax withheld. This booklet also includes detailed instructions concerning the procedures for reporting and remitting withholding tax.

Employers or other withholding agents register with the Department by completing and returning a withholding tax application (Form COM:101). Upon receiving this form, an Alabama withholding tax account number will be assigned and a preprinted coupon booklet will be mailed to the employer or withholding agent.

State unemployment tax and local occupational tax are not administered by the Department of Revenue. You can obtain information concerning unemployment tax by writing to the Department of Industrial Relations, Unemployment Compensation Agency, Montgomery, AL 36131, or call 334-242-8830. To obtain information concerning occupational tax, you must contact the municipality which is administering the tax.

The Forms A-4, A-4E, Form 10, A-1, A-6, and A-3 provided in this booklet may be reproduced. However, copies of Forms A-1, A-3, and A-6 should only be used on a temporary basis. You should contact the Withholding Tax Section to request preprinted coupons. All other forms can be ordered by calling the Alabama Department of Revenue Supply Room at 334-242-9681 or write to the Alabama Department of Revenue, Income Tax Forms, P.O. Box 327470, Montgomery, AL 36132-7470.

If you have questions concerning Alabama withholding tax which have not been addressed in this booklet, you can write to the **Alabama Department of Revenue, Individual & Corporate Tax Division, Withholding Tax Section, P.O. Box 327480, Montgomery, AL 36132-7480** or call 334-242-1300. Our fax number is 334-242-0112 and our web site address is www.ador.state.al.us.

Wages Subject To Alabama Withholding Tax

For Alabama withholding tax purposes, the terms "employer," "employee," and "wages" have the same meaning as defined in the Internal Revenue Code except when the Alabama law is in conflict with Federal law. Wages for Alabama withholding tax purposes shall include those wages exempt from federal withholding if the wages represent taxable income under the Alabama income tax law and there is no provision under the Ala-

bama law for a deduction corresponding to the allowable federal deduction.

Wages means all remuneration received for services performed by an employee for an employer. This includes cash or the cash value of all remuneration, including benefits, paid in mediums other than cash. If the Internal Revenue Service has determined that a particular remuneration or benefit is wages for federal purposes, this remuneration is considered wages for Alabama purposes unless this item is specifically exempt by Alabama law.

The Internal Revenue Service exempts certain classes of employment from withholding tax. Classes of employment exempt for federal purposes are also exempt for Alabama purposes. The chief classes of exempt employment are domestic services in private homes, merchant seamen, duly ordained ministers performing duties of their ministry, and agricultural employees. (Alabama does not recognize the federal requirement to withhold income tax on cash payments to agricultural employees where the payments are considered wages for social security purposes and FICA withholding is required.)

Public Law 91-569 provides an exemption from Alabama withholding tax for employees of water and air carriers if the employee is not a resident of Alabama or if he did not earn over 50% of his income in Alabama the previous year.

Public Law 101-322 provides that employees of an interstate railroad and employees of an interstate motor carrier who work in two or more states must be taxed on the state of their residency.

Exclusions From Withholding Tax

The following federal code sections are recognized by the State of Alabama and therefore are excluded from an employee's gross income. Amounts excluded under these sections should not be included in an employee's wages and are not subject to withholding tax.

Section:

1. 125 – Cafeteria Plans
2. 219 – Retirement Savings
3. 401(K) – Cash or Deferred Arrangement
4. 401(K) Simple – Savings Incentive Match Plan (CODA)
5. 403(b) – Qualified Annuity Plan (Teacher's Retirement)
6. 408(k) – Simplified Employee Pension
7. 408(k)6 – Simplified Employee Pension - Salary Reduction Arrangement
8. 408(p) Simple – Savings Incentive Match Plan (IRA)

9. 457 – Deferred Compensation Plans of State and Local Governments and Tax Exempt Organizations.

Up to \$25,000 of an employee's compensation can be exempt from Alabama income tax if the payments are received as severance pay, unemployment compensation, termination pay or pay from a supplemental income plan received as a result of administrative downsizing.

Employers must obtain approval from the Department of Revenue before exempting severance payments from Alabama withholding tax. For more information about the severance pay exemption visit our web site (www.ador.state.al.us) or contact the Withholding Tax Section at 334-242-1300.

Employees who incurred no Alabama income tax liability the previous year and anticipate no Alabama income tax liability for the current year, may claim an exemption from Alabama withholding tax. Employees entitled to this exemption should check the "exempt" space provided on the Alabama Employee's Withholding Exemption Certificate (Form A-4) and file the certificate with their employer.

"No tax liability last year" means that the employee's previous year's tax return indicated no tax liability for that year. Therefore, if an employee had Alabama income tax withheld or paid Alabama estimated income tax last year, all of this tax must have been refunded to the employee. If any portion of the tax paid last year was not refunded, the employee may not qualify for this exemption.

Employers Required To Withhold

An employer who is a resident of Alabama is required to withhold tax from the wages of his employees who are residents of Alabama, regardless of whether the wages are earned in Alabama or outside the state; except when the employer is withholding tax for the state in which the employee is working, he is not required to withhold tax for Alabama. (Example: If an employer and an employee are both residents of Alabama and the employee is working in Georgia, the employer would not be required to withhold Alabama income tax because he is withholding Georgia income tax. If the same employee were working in Florida, the employer would be required to withhold Alabama income tax because both the employer and employee are residents of Alabama and Florida has no individual income tax.)

An employer who is a resident of Alabama is required to withhold tax from the wages of his employees who are not residents of Alabama only to the extent that the wages are earned in Alabama. In other words, a nonresident employee of an Alabama employer should

have Alabama income tax withheld only on wages earned in Alabama.

An employer who is not a resident of Alabama is required to withhold tax from the wages of his employees to the extent that such wages are earned in Alabama, whether the employee is a resident or a nonresident of Alabama. A nonresident employer is not required to withhold Alabama income tax on wages paid for services performed outside of Alabama, whether such wages are paid to a resident or a nonresident of Alabama.

If an employer/employee relationship exists for federal purposes, this relationship also exists for Alabama purposes. An employee cannot claim to be an independent contractor for Alabama purposes and therefore exempt from Alabama withholding tax unless he has met the federal guidelines for being an independent contractor. For questions concerning employee/independent contractor status, you should contact the Internal Revenue Service for help in determining what type relationship exists.

Computing Alabama Withholding Tax

There are two methods for computing Alabama withholding tax. Tax can be computed using the tables provided in this booklet or tax can be computed using the withholding tax formula which is also provided in this booklet. The tables include tax amounts for weekly, bi-weekly, semi-monthly, monthly, and quarterly payroll periods. The formula should be used by employers who are computing withholding tax using a computer program. The formula must also be used if the dependents claimed by an employee exceed the number of dependents provided in the tables or if an employee's salary exceeds the amounts provided in the tables. The tax tables are computed to the nearest dollar. When computing withholding tax using the formula, the tax amount may be rounded to the nearest dollar.

Employers may withhold state income tax from bonuses and supplemental wage payments at the rate of 5%.

In order to properly compute withholding tax, the employer must obtain a completed exemption certificate from each employee. The state exemption certificate is Form A-4. The federal Form W-4 is not an acceptable substitute. If an employee fails to furnish the employer with a Form A-4, the employer should withhold using zero exemptions. If an employee claims more exemptions than you believe he is entitled to claim, a copy of the Form A-4 and letter of explanation should be mailed to the Withholding Tax Section.

Employers should retain employee exemption certificates for at least three years. If there is a change in the

number of exemptions or dependents to which an employee is entitled to claim, a new exemption certificate should be filed by the employee and retained by the employer.

Note: An employee whose marital status is single is entitled to claim either "0" (not claiming credit for a personal exemption) or "S" (claiming credit for a single personal exemption). An employee whose marital status is married is entitled to claim "0," "S," or "M." However, if a married employee claims his own personal exemption, "S," then the spouse can only claim their own personal exemption or claim "0." If a married employee claims "M," he is claiming both personal exemptions and his spouse must claim "0."

Full time students expecting to earn less than \$1,800.00 can complete Form A-4E. Withholding tax is not required from employees who qualify to complete Form A-4E. Both Form A-4 and Form A-4E are included in this booklet and may be reproduced.

Withholding Tax Returns

All employers or other withholding agents who are registered with the Department must file a quarterly withholding tax return (Form A-1). The return and tax withheld are due by the last day of the month following the end of the quarter. For example, the quarterly return for the quarter ended March 31, 1999 is due by April 30, 1999. This return must be filed even if no tax has been withheld. Withholding agents who no longer withhold tax may be relieved of the responsibility of filing a quarterly return by placing their account on inactive status. A withholding tax account can be made inactive by checking box number one on the quarterly or monthly return, by completing and submitting Form A-7 (request for transfer to inactive status) from the coupon booklet, or by calling or writing the Withholding Tax Section.

Monthly withholding returns are required of all withholding agents who have withheld more than \$1,000.00 in either the first or second month of the quarter. Monthly returns and tax withheld are due by the 15th of the month following the month in which the tax was withheld. (Example: If an employer withholds \$1,050.00 in January of 1999 and \$800.00 in February of 1999, they would be required to file a return and remit the tax withheld for January by February 15, 1999. Because less than \$1,000.00 was withheld during February, this tax would not be due until the due date for the quarterly return, April 30, 1999.)

Your payment of Alabama withholding tax should not include other taxes. To help insure that your payment is properly credited and timely deposited, your check should only include Alabama withholding tax and should be submitted with your preprinted coupon.

Employee Wage And Tax Statements

Each year, on or before the last day of January, every employer who has paid Alabama wages of \$1,500.00 or more to any employee during the preceding year or any employer who has withheld Alabama income tax from the wages of any employee during the preceding year must furnish such employee two copies of a statement (Form W-2) showing wages paid and state and federal income tax withheld. One copy is for the employee to file with his Alabama income tax return and one is the employee's file copy. The employer must also produce a third copy, or acceptable substitute, of such statement to be filed with the Department. The copy to be filed with the Department must be submitted with Form A-3, Annual Reconciliation of Alabama Income Tax Withheld, from the withholding tax coupon booklet. Note: Forms A-3 submitted without Forms W-2 or submitted separately from Forms W-2 cannot be processed. Forms A-3 received without Forms W-2 will be returned to the employer or withholding tax agent. These statements may be prepared on forms furnished by the Department upon request (Form A-2) or an approved combination state-federal Form W-2 may be used. The forms furnished by the Department, however, may not be used for federal purposes.

If an employer amends a W-2 form, a copy of the amended W-2C must be submitted to the Department. If Form A-2 is amended, the form should be marked "amended." Form A-3 is not required to be filed with amended W-2 forms.

Annual Reconciliation

On or before the last day of February each year, every employer who has withheld tax during the preceding year must file Form A-3 with the Department together with a copy of each wage and tax statement (Form W-2) issued for that year. The employer is required to reconcile on Form A-3 the total Alabama income tax as shown on Forms W-2 with the total tax remitted for the year. Forms W-2 must include subtotals and totals of amounts of Alabama income tax withheld or they must be submitted with an adding machine tape of Alabama income tax withheld. Any difference between the two amounts should be explained in a letter filed with Form A-3. If an overpayment is indicated, a refund or credit for future reports may be requested. If additional tax is due, remittance of such amount should accompany Form A-3. If penalties and interest are due on the additional payment, the employer will be billed.

If income tax has been voluntarily withheld from non-wage payments and reported on Form 99, Form 1099, or other information returns, such returns must also be submitted with Form A-3.

In lieu of filing Forms W-2, employers may submit a computer listing, magnetic tape, cartridge, or diskette. Computer listings must contain employer's name, year, Alabama withholding tax account number, employer's federal identification number, employee's name, social security number, wages, and federal and state income tax withheld. Form A-3 must accompany each computer listing. The specifications and instructions for filing wage and tax information via magnetic media are available on our Web page. This form may be reproduced. A completed Form A-3 must be submitted with the tape or cartridge for each withholding tax account represented on the tape or cartridge.

Third Party Reporting Requirements

Third party payers are generally insurance companies who have made a wage payment to an employee on behalf of the employer. The third party payer remits the tax withheld under the third party payer's withholding tax account number.

Third party payers who have remitted tax on behalf of an employer must submit a listing to the Department of the appropriate withholding tax accounts to be credited for the withholding tax payments. After receiving this list, withholding tax will be transferred from the payer's withholding tax account to the employer's withholding tax account. The listing submitted by the third party payer must include the following information for each employer's withholding tax account to be credited:

1. Name of Employer
2. Employer's Federal Identification Number
3. Employer's Alabama Withholding Tax Account Number
4. Amount to be Transferred
5. Year to which Payment should be Transferred

This information must be filed by the last day of February of the year following the calendar year in which the tax was withheld.

If a third party payer has paid wages and withheld tax on behalf of an employer and has notified the Withholding Tax Section as previously described, the employer must include such wages and tax withheld on W-2 forms issued by the employer.

Electronic Funds Transfer

All employers or withholding agents are required to use electronic funds transfer (EFT) for all withholding tax payments of \$25,000.00 or more. Taxpayers must register to use EFT. Taxpayers making payments of less than \$25,000.00 may also file using EFT, however, they must also register before using EFT. Call the EFT Unit at 334-242-0192 or 1-800-322-4106 for further information.

Employers and withholding tax agents who submit their withholding tax payments through EFT are not relieved of the requirement for filing a withholding tax return. A withholding tax return (Form A-1 or A-6) showing the amount of the EFT payment must be filed. Penalties are provided for failure to timely file a withholding tax return.

Penalties

The penalty for late filing of a withholding tax return is 10% of the tax due on such return or \$50.00, whichever is greater. The penalty for late payment of withholding tax is 10% of the tax due. In cases where both return and payment are delinquent, the two penalties should be added and shown as one figure. Interest is computed at the rate applicable to federal tax deficiencies and is subject to change each quarter. Contact the Withholding Tax Section for the current interest rate. Report and payment of tax must be postmarked on or before the due date to avoid delinquent penalty and interest charges. If any due date falls on a Saturday, Sunday, or legal holiday, the payment and return are due by the next regular work day. The law also provides a penalty of \$50.00 for each employee wage and tax statement (Form W-2) or information return not timely submitted to the Alabama Department of Revenue.

Information Returns

Information returns must be filed by every resident individual, corporation, partnership, association, or agent making payments of \$1,500.00 or more in any calendar year to any taxpayer, resident, or nonresident, if such payment represents taxable income to the state of Alabama. This information can be reported on Form 99 which is provided by the Department of Revenue. Payers may also submit a copy of the federal information return. Prior approval to use copies of the federal forms is not required. Information returns must be provided to the payee by January 31 of the year following the year of the payment. Copies for the Revenue Department must be submitted by March 15 of the year following the year of the payment.

In lieu of submitting copies of information returns to the Department, payers may participate in the Combined Federal/State Reporting Program. Under this program payers register with the Internal Revenue Service and file their information returns with the Internal Revenue Service. The Internal Revenue Service then provides this information to Alabama. Prior approval from the Department is not required. Payers who have elected to voluntarily withhold income tax from non-wage payments **cannot** participate in this program. Copies of the information returns which indicate tax was withheld must be submitted with Form A-3. (See Annual Reconciliation instructions.)

Declarations Of Estimated Tax

A declaration of estimated tax is required of every individual subject to Alabama income tax if such individual can reasonably be expected, during the taxable year, to have income from sources other than wages, in the case of a single person or married person filing a separate return of \$1,500.00 or more; and, in the case of a married person filing a joint return of \$3,000.00 or more. Declarations of estimated tax and the first installment are due on or before April 15 of the year which the declaration covers and must be filed on Form 40-ES. The remaining installments are due June 15, September 15, and January 15 of the succeeding year. Preprinted estimated tax forms are mailed each year to individuals who filed Form 40-ES for the preceding year. Individuals who meet the requirements for filing a declaration of estimated tax and who did not file such form for the preceding year may obtain Form 40-ES by writing to the Withholding Tax Section.

Taxpayer Service Centers

Montgomery Service Center
1021 Madison Avenue
P.O. Box 327490 (mailing)
Montgomery, AL 36132-7490
Phone: 334-242-2677

Mobile Service Center
857 Downtowner Blvd., Suite I
P.O. Drawer 160406 (mailing)
Mobile, AL 36616-1406
Phone: 334-344-4737

Birmingham Service Center
2024 3rd Avenue, North
P.O. Box 370848 (mailing)
Birmingham, AL 35237-0848
Phone: 205-323-6387

Dothan Service Center
344 North Oates Street
P.O. Box 5739 (mailing)
Dothan, AL 36302-5739
Phone 334-793-5803

Auburn/Opelika Service Center
3300 Skyway Drive
P.O. Box 2929 (mailing)
Auburn, AL 36831-2929
Phone: 334-887-9549

Gadsden Service Center
235 College Street
P.O. Drawer 1190 (mailing)
Gadsden, AL 35902
Phone: 256-547-0554

Huntsville Service Center
994 Explorer Blvd.
P.O. Box 11487 (mailing)
Huntsville, AL 35814-1487
Phone: 256-922-1082

Tuscaloosa Service Center
518 19th Avenue
P.O. Box 2467 (mailing)
Tuscaloosa, AL 35403-2467
Phone: 205-759-2571

Formula For Computing Alabama Withholding Tax

1. Multiply employee's gross wages for current payroll period by number of such payroll periods in a year..... \$ _____
2. Deduct:
 - A. 20% of Line 1 but not more than: \$2,000 if employee claims "O," "S" or "Head of Family" exemption; or not more than \$4,000 if employee claims "M" exemption..... \$ _____
 - B. Employee's Federal withholding tax (actual amount) for this payroll period multiplied by number of payroll periods in a year..... \$ _____
 - C. Personal Exemption: None if employee claims "O" exemption; \$1,500 if employee claims "S"; \$3,000 if employee claims "M" or "Head of Family"..... \$ _____
 - D. Multiply number of dependents other than spouse by \$300 \$ _____
3. Add Lines 2A, 2B, 2C, and 2D..... \$ _____
4. Taxable Amount (subtract Line 3 from Line 1) \$ _____
5. Compute tax on amount on Line 4 as follows:

Employee claims "O," "S," or "Head of Family" exemption	Employee claims "M" exemption		
1st \$ 500 2%	1st \$1,000 2%		
Next \$2,500 4%	Next \$5,000 4%		
Over \$3,000 5%	Over \$6,000 5%		\$ _____
6. Alabama Withholding Tax (divide amount on Line 5 by number of pay periods in year) \$ _____

**Example: Employee claims "M-2" exemption on Form A-4
Weekly wages – \$435.00**

1. \$435.00 x 52 pay periods..... \$ 22,620.00
2. A. 20% x \$22,620 = \$4,524 (Limited) \$ 4,000.00
 B. \$49.80 Fed. W.H. x 52..... 2,589.60
 C. "M" exemption..... 3,000.00
 D. 2 Dependents x \$300..... 600.00
3. \$ 10,189.60
4. Taxable Amount..... \$ 12,430.40
5. \$1,000 x 2% (\$ 20.00)
 \$5,000 x 4% (\$200.00)
 \$6,430.40 x 5% (\$321.52)..... \$ 541.52
6. \$541.52 ÷ 52..... \$ 10.41

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **WEEKLY**

EMPLOYEE IS –																					
	CLAIMING NO EXEMPTIONS			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		
	NO DEPENDENTS			1 DEPENDENT			2 DEPENDENTS			3 DEPENDENTS			4 DEPENDENTS			5 DEPENDENTS			6 DEPENDENTS		
WITH AND WAGES ARE AT LEAST BUT LESS THAN	O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7				
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE –																					
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
20	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
30	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
30	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
40	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
40	2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
50	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
50	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
60	2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
60	2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
70	2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
70	2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
80	2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
90	3	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
90	3	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
100	3	2	1	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
100	3	2	1	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
110	3	2	1	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
110	3	2	1	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
120	4	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	0	0		
130	4	3	2	3	1	3	1	3	1	3	1	3	1	3	1	3	1	0	0		
140	4	3	2	3	2	3	1	3	1	3	1	3	1	3	1	3	1	0	0		
150	4	3	2	3	2	3	1	3	1	3	1	3	1	3	1	3	1	0	0		
150	5	3	2	3	2	3	2	3	2	3	2	3	1	3	1	3	1	0	0		
160	5	4	2	4	2	4	2	4	2	4	2	4	2	3	1	3	1	0	0		
160	5	4	2	4	2	4	2	4	2	4	2	4	2	3	1	3	1	0	0		
170	5	4	3	4	3	4	2	4	2	4	2	4	2	3	2	3	2	0	0		
180	5	4	3	4	3	4	3	4	3	4	3	4	2	4	2	3	2	0	0		
180	6	4	3	4	3	4	3	4	3	4	3	4	2	4	2	3	2	0	0		
190	6	5	3	5	3	5	3	5	3	5	3	5	3	4	2	4	2	0	0		
190	6	5	3	5	3	5	3	5	3	5	3	5	3	4	2	4	2	0	0		
200	6	5	3	5	3	5	3	5	3	5	3	5	3	4	2	4	2	0	0		
210	6	5	4	5	4	6	4	6	4	6	4	6	4	5	3	5	3	0	0		
210	7	5	4	5	4	6	4	6	4	6	4	6	4	6	3	5	3	0	0		
220	7	6	4	6	4	6	4	6	4	6	4	6	4	6	3	5	3	0	0		
230	7	6	4	6	4	6	4	6	4	6	4	6	4	6	3	5	3	0	0		
230	8	6	4	6	4	6	4	6	4	6	4	6	4	6	3	6	3	0	0		
240	8	7	4	7	5	7	5	7	5	7	5	7	5	7	4	6	4	0	0		
250	8	7	5	7	5	7	5	7	5	7	5	7	5	7	4	6	4	0	0		
250	9	7	5	8	5	8	5	8	5	8	5	8	5	8	5	7	4	0	0		
260	9	8	5	8	6	8	6	8	6	8	6	8	6	8	5	7	4	0	0		
260	9	8	5	8	6	8	6	8	6	8	6	8	6	8	5	7	4	0	0		
270	9	8	5	8	6	8	6	8	6	8	6	8	6	8	5	8	5	0	0		
280	10	8	6	8	6	9	6	9	6	9	6	9	6	9	6	9	5	0	0		
280	10	9	6	9	7	9	7	9	7	9	7	9	6	9	6	9	6	0	0		
290	10	9	6	9	7	9	7	9	7	9	7	9	6	9	6	9	6	0	0		
290	11	9	6	9	7	9	7	9	7	9	7	9	6	9	6	9	6	0	0		
300	11	10	7	10	7	10	7	10	7	10	7	10	7	10	7	10	6	0	0		
310	11	10	7	10	7	10	7	10	7	10	7	10	7	10	7	10	6	0	0		
310	12	10	7	11	8	11	8	11	8	11	8	11	8	11	8	11	7	0	0		
320	12	10	7	11	8	11	8	11	8	11	8	11	8	11	8	11	7	0	0		
330	12	11	8	11	9	12	9	12	9	12	9	12	9	12	9	12	8	0	0		
340	12	11	8	11	9	12	9	12	9	12	9	12	9	12	9	12	8	0	0		
350	12	11	8	11	9	12	9	12	9	12	9	12	9	12	9	12	8	0	0		
360	13	11	8	11	9	12	9	12	9	12	9	12	9	12	9	12	8	0	0		
360	13	12	8	12	9	12	9	12	9	12	9	12	9	12	9	12	8	0	0		
370	14	12	9	12	9	12	9	12	9	12	9	12	9	12	9	12	8	0	0		
380	14	13	9	13	9	13	9	13	9	13	9	13	9	13	9	13	9	0	0		
380	14	13	9	13	9	13	9	13	9	13	9	13	9	13	9	13	9	0	0		
390	14	13	9	13	10	13	10	13	10	13	10	13	10	13	10	13	9	0	0		
390	14	13	9	13	10	13	10	13	10	13	10	13	10	13	10	13	9	0	0		
400	15	13	10	14	10	14	10	14	10	14	10	14	10	14	10	14	10	0	0		
410	15	14	10	14	10	14	11	14	11	14	11	14	11	14	11	14	11	0	0		
410	15	14	11	14	11	15	11	15	11	15	11	15	11	15	11	15	11	0	0		
420	16	14	11	14	11	15	11	15	11	15	11	15	11	15	11	15	11	0	0		
430	16	15	11	15	11	15	11	15	11	15	11	15	11	15	11	15	11	0	0		
440	16	15	12	15	12	15	12	15	12	15	12	15	12	15	12	15	12	0	0		
440	17	15	12	15	12	15	12	15	12	15	12	15	12	15	12	15	12	0	0		
450	17	16	12	16	12	16	12	16	12	16	12	16	12	16	12	16	12	0	0		
460	17	16	12	16	13	16	13	16	13	16	13	16	13	16	13	16	13	0	0		
470	17	16	13	17	13	17	13	17	13	17	13	17	13	17	13	17	13	0	0		
480	18	16	13	17	13	17	13	17	13	17	13	17	14	17	14	17	14	0	0		
480	18	17	13	17	13	17	13	17	13	17	14	17	14	17	14	17	14	0	0		

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **WEEKLY**

EMPLOYEE IS –		CLAIMING NO EXEMPTIONS																				
		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION					
WITH AND WAGES ARE AT LEAST BUT LESS THAN		NO DEPENDENTS			1 DEPENDENT			2 DEPENDENTS			3 DEPENDENTS			4 DEPENDENTS			5 DEPENDENTS			6 DEPENDENTS		
		O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7				
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE –																						
490	500	19	17	14	17	14	17	14	18	14	18	14	18	14	18	14	18	14	18	14	18	14
500	510	19	18	14	18	14	18	14	18	14	18	15	18	15	18	15	18	15	18	15	18	15
510	520	20	18	15	18	15	18	15	18	15	19	15	19	15	19	15	19	15	19	15	19	15
520	530	20	19	15	19	15	19	16	19	16	19	15	19	16	19	15	19	16	19	16	19	16
530	540	20	19	15	19	16	20	16	20	16	20	16	20	16	20	16	20	16	20	16	20	16
540	550	21	19	16	20	16	20	16	20	17	20	17	20	17	20	17	20	17	20	16	20	17
550	560	21	20	16	20	16	20	16	20	17	21	17	21	17	21	17	21	17	21	17	21	17
560	570	21	20	17	20	17	20	17	21	17	21	17	21	17	21	17	21	17	21	17	21	17
570	580	22	20	17	21	17	21	17	21	17	21	17	21	18	21	18	21	18	21	18	21	18
580	590	22	21	18	21	18	21	18	21	18	22	18	22	18	22	18	22	18	22	18	22	18
590	600	22	21	18	21	18	22	18	22	18	22	18	22	18	22	18	22	19	22	19	22	19
600	610	23	21	18	22	18	22	19	22	19	22	19	22	19	22	19	23	19	23	19	23	19
610	620	23	22	19	22	19	23	19	23	19	23	19	23	19	23	19	23	19	23	19	23	20
620	630	24	22	19	23	19	23	19	23	20	23	20	23	20	23	20	23	20	23	20	24	20
630	640	24	22	20	23	20	23	20	24	20	24	20	24	20	24	20	24	20	24	20	24	20
640	650	24	23	20	23	20	24	20	24	20	24	20	24	20	24	21	24	21	24	21	24	21
650	660	25	23	21	24	21	24	21	24	21	24	21	24	21	25	21	25	21	25	21	25	21
660	670	25	24	21	24	21	24	21	25	21	25	21	25	21	25	21	25	22	25	22	25	22
670	680	25	24	21	24	21	25	22	25	22	25	22	25	22	25	22	26	22	26	22	26	22
680	690	26	24	22	25	22	25	22	26	22	26	22	26	22	26	22	26	22	26	22	26	22
690	700	26	25	22	25	22	26	22	26	23	26	23	26	23	26	23	26	23	26	23	26	23
700	710	26	25	23	25	23	26	23	26	23	27	23	27	23	27	23	27	23	27	23	27	23
710	720	27	25	23	26	23	26	23	27	23	27	23	27	23	27	23	27	24	27	24	27	24
720	730	27	26	23	26	24	27	24	27	24	27	24	27	24	28	24	28	24	28	24	28	24
730	740	28	26	24	27	24	27	24	27	24	27	24	28	24	28	24	28	25	28	25	28	25
740	750	28	26	24	27	24	27	25	28	25	28	25	28	25	28	25	29	25	29	25	29	25
750	760	28	27	25	27	25	28	25	28	25	28	25	29	25	29	25	29	25	29	25	29	25
760	770	29	27	25	28	25	28	25	28	25	28	25	29	26	29	26	29	26	29	26	29	26
770	780	29	28	26	28	26	28	26	29	26	29	26	29	26	30	26	30	26	30	26	30	26
780	790	29	28	26	28	26	29	26	29	26	29	26	30	26	30	27	30	27	30	27	30	27
790	800	30	28	26	29	27	29	27	30	27	30	27	30	27	30	27	31	27	31	27	31	27
800	810	30	29	27	29	27	29	27	30	27	30	27	30	27	31	27	31	27	31	27	31	28
810	820	30	29	27	29	27	30	28	30	28	30	28	31	28	31	28	31	28	31	28	32	28
820	830	31	29	28	30	28	30	28	31	28	31	28	31	28	32	28	32	28	32	28	32	28
830	840	31	30	28	30	28	31	28	31	28	31	28	31	29	32	29	32	29	32	29	32	29
840	850	31	30	29	30	29	31	29	31	29	31	29	32	29	32	29	33	29	33	29	33	29
850	860	32	30	29	31	29	31	29	32	29	32	29	32	29	33	30	33	30	33	30	33	30
860	870	32	31	29	31	30	32	30	32	30	32	30	33	30	33	30	33	30	34	30	34	30
870	880	33	31	30	32	30	32	30	33	30	33	30	33	30	33	30	34	30	34	30	34	31
880	890	33	31	30	32	30	32	30	33	31	33	31	33	31	34	31	34	31	34	31	35	31
890	900	33	32	31	32	31	33	31	33	31	34	31	34	31	34	31	34	31	34	31	35	31
900	910	34	32	31	33	31	33	31	34	31	34	31	34	32	34	32	35	32	35	32	35	32
910	920	34	33	31	33	32	33	32	34	32	34	32	34	32	35	32	35	32	35	32	36	32
920	930	34	33	32	33	32	34	32	34	32	34	32	35	32	35	32	35	32	36	33	36	33
930	940	35	33	32	34	33	34	33	35	33	35	33	35	33	35	33	35	33	36	33	36	33
940	950	35	34	33	34	33	35	33	35	33	35	33	35	33	36	33	36	33	37	33	36	34
950	960	35	34	33	34	33	35	33	35	33	34	33	36	34	36	34	36	34	37	34	37	34
960	970	36	34	33	35	34	35	34	36	34	36	34	36	34	37	34	37	34	37	34	37	34

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **WEEKLY**

EMPLOYEE IS –		CLAIMING NO EXEMPTIONS																				
		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION					
WITH AND WAGES ARE AT LEAST BUT LESS THAN		NO DEPENDENTS			1 DEPENDENT			2 DEPENDENTS			3 DEPENDENTS			4 DEPENDENTS			5 DEPENDENTS			6 DEPENDENTS		
		O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7				
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE –																						
970	980	36	35	34	35	34	36	34	36	34	36	35	37	35	37	35	38	35	38	35	38	35
980	990	37	35	34	36	34	36	35	36	35	37	35	37	35	38	35	38	35	38	35	38	35
990	1000	37	35	34	36	35	36	35	37	35	37	35	37	35	38	35	38	36	39	36	39	36
1000	1010	37	36	35	36	35	37	36	37	36	37	36	38	36	38	36	38	36	39	36	39	36
1010	1020	38	36	35	37	35	37	36	37	36	38	37	38	36	38	36	39	36	39	37	39	37
1020	1030	38	37	35	37	36	37	36	38	37	38	37	39	37	39	37	39	37	39	37	40	37
1030	1040	38	37	36	37	36	38	37	38	37	38	37	39	37	39	37	39	37	39	37	40	37
1040	1050	39	37	36	38	37	38	37	39	37	39	37	39	37	39	37	39	38	40	38	40	38
1050	1060	39	38	36	38	37	38	37	39	37	39	38	39	38	40	38	40	38	41	38	41	38
1060	1070	39	38	37	38	37	39	38	39	38	39	38	40	38	40	38	41	39	41	39	41	39
1070	1080	40	38	37	39	38	39	38	39	40	39	40	39	40	39	41	39	41	39	41	39	39
1080	1090	40	39	38	39	38	40	38	39	40	39	40	39	40	39	41	39	41	39	42	39	39
1090	1100	40	39	38	39	38	40	39	40	39	40	39	41	40	41	40	42	40	42	40	42	40
1100	1110	41	39	38	40	39	40	39	41	40	41	40	41	40	42	40	42	40	42	40	42	40
1110	1120	41	40	39	40	39	41	40	41	40	41	40	42	40	42	41	42	41	43	41	43	41
1120	1130	42	40	39	41	39	41	40	41	40	41	40	42	41	42	41	43	41	43	41	43	41
1130	1140	42	40	39	41	40	41	40	42	41	42	41	43	41	42	41	43	41	43	42	44	42
1140	1150	42	41	40	41	40	42	41	42	41	43	41	42	41	43	42	43	42	44	42	44	42
1150	1160	43	41	40	42	41	42	41	43	41	43	41	42	42	43	42	44	42	44	42	44	42
1160	1170	43	41	40	42	41	42	41	43	42	43	42	43	42	44	43	44	43	45	45	43	43
1170	1180	43	42	41	42	41	43	42	43	42	43	42	44	43	44	43	45	43	45	43	45	43
1180	1190	44	42	41	43	42	43	42	44	42	44	42	44	43	44	43	45	44	45	44	45	44
1190	1200	44	42	42	43	42	44	42	44	43	44	43	44	43	45	44	45	44	46	44	46	44
1200	1210	44	43	42	43	42	44	43	44	43	44	43	45	44	45	44	46	44	46	44	46	45
1210	1220	45	43	42	44	43	44	43	45	44	45	44	46	45	46	44	46	45	46	45	46	45
1220	1230	45	44	43	44	43	45	43	45	44	45	44	46	45	46	44	46	45	47	45	47	45
1230	1240	45	44	43	44	43	45	44	45	44	45	44	46	45	46	45	47	46	47	46	47	46
1240	1250	46	44	43	45	44	45	44	46	45	46	45	47	46	47	45	47	46	48	46	48	46
1250	1260	46	45	44	45	44	46	45	46	45	46	45	47	46	47	45	47	46	48	46	48	47
1260	1270	46	45	44	45	44	46	45	46	45	46	45	47	46	47	45	48	47	48	46	48	47
1270	1280	47	45	44	46	45	46	45	47	46	47	46	48	47	48	46	49	47	49	47	49	47
1280	1290	47	46	45	46	45	47	46	47	46	47	46	48	47	48	46	49	47	49	47	49	48
1290	1300	47	46	45	46	45	47	46	47	46	47	46	48	47	48	46	49	47	49	48	49	48
1300	1310	48	46	45	47	46	48	47	48	47	48	47	49	48	49	47	49	48	49	48	49	49
1310	1320	48	47	46	47	46	48	47	48	47	48	47	49	48	49	47	49	48	50	48	49	49
1320	1330	48	47	46	47	46	48	47	48	47	49	48	49	48	49	47	49	48	50	49	50	49
1330	1340	49	47	47	48	47	48	47	49	48	49	48	49	48	49	47	49	50	49	51	50	50
1340	1350	49	48	47	48	47	49	48	49	48	49	48	49	48	49	47	49	50	49	51	50	50
1350	1360	49	48	47	49	48	49	48	49	50	49	50	49	50	49	51	49	50	51	50	51	50
1360	1370	50	48	48	49	48	49	49	50	49	50	49	50	49	50	49	51	50	51	50	52	51
1370	1380	50	49	48	49	48	49	50	49	50	49	50	49	51	50	51	50	52	51	52	51	51
1380	1390	50	49	48	50	49	50	49	51	50	51	50	51	50	52	51	52	51	52	51	53	51
1390	1400	51	49	49	50	49	50	50	51	50	51	50	51	50	52	51	52	51	52	51	53	52
1400	1410	51	50	49	50	50	51	50	51	50	51	50	52	51	52	51	53	52	53	52	53	52
1410	1420	52	50	49	51	50	51	50	52	51	52	51	53	52	53	51	53	52	54	53	54	53
1420	1430	52	50	50	51	50	51	51	52	51	52	51	53	52	53	51	53	52	54	52	54	53
1430	1440	52	51	50	51	51	52	51	52	51	52	51	53	52	53	51	53	52	54	53	54	53
1440	1450	53	51	51	52	51	52	51	53	52	53	52	53	52	54	53	54	53	55	54	55	54

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **WEEKLY**

EMPLOYEE IS -		CLAIMING NO EXEMPTIONS																				
		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION					
WITH AND WAGES ARE AT LEAST BUT LESS THAN		NO DEPENDENTS			1 DEPENDENT			2 DEPENDENTS			3 DEPENDENTS			4 DEPENDENTS			5 DEPENDENTS			6 DEPENDENTS		
		O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7				
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE -																						
1450	1460	53	51	51	52	51	53	52	53	52	54	53	54	53	55	54	55	54	55	54	55	54
1460	1470	53	52	51	52	52	53	52	53	53	54	53	54	53	55	54	55	54	55	54	55	54
1470	1480	54	52	52	53	52	53	52	54	53	54	53	54	53	55	54	55	54	55	54	56	55
1480	1490	54	53	52	53	52	54	53	54	53	54	53	55	54	55	54	55	54	55	55	56	55
1490	1500	54	53	52	53	53	54	53	54	53	54	53	55	54	55	54	55	54	55	55	56	55
1500	1510	55	53	53	54	53	54	54	55	54	55	54	55	54	56	55	55	56	55	57	56	56
1510	1520	55	54	53	54	53	55	54	55	54	55	54	56	55	56	55	55	56	55	57	56	56
1520	1530	55	54	53	54	54	55	54	55	55	56	55	56	55	56	55	56	55	57	56	57	56
1530	1540	56	54	54	55	54	55	55	56	55	56	55	56	55	57	56	57	56	57	56	58	57
1540	1550	56	55	54	55	55	56	55	56	55	56	55	57	56	57	56	58	57	58	57	58	57
1550	1560	56	55	54	55	55	56	55	56	55	56	55	57	56	57	57	58	57	59	59	58	58
1560	1570	57	55	55	56	55	56	56	57	56	57	56	57	57	58	57	58	57	59	59	59	58
1570	1580	57	56	55	56	56	57	56	57	57	58	57	58	57	58	57	59	58	59	59	59	58
1580	1590	57	56	56	56	57	56	57	56	58	57	58	57	58	57	59	58	59	58	60	59	59
1590	1600	58	56	56	57	56	57	57	58	57	58	57	58	58	59	58	59	59	59	60	59	59
1600	1610	58	57	56	57	57	58	57	58	58	59	58	59	58	59	59	60	59	60	59	60	59
1610	1620	58	57	57	58	57	58	58	59	59	58	59	59	58	60	59	60	59	60	59	61	60
1620	1630	59	57	57	58	57	58	58	59	59	60	59	59	60	59	60	60	61	60	61	60	60
1630	1640	59	58	57	58	58	59	58	59	59	60	59	59	60	59	60	60	61	60	61	61	60
1640	1650	59	58	58	59	58	59	59	59	60	59	59	60	59	61	60	61	60	62	61	62	61
1650	1660	60	58	58	59	59	59	59	60	60	59	60	60	60	61	60	61	61	62	61	62	61
1660	1670	60	59	58	59	59	60	59	60	60	60	61	60	61	60	61	61	62	61	62	62	62
1670	1680	61	59	59	60	59	60	60	61	61	60	61	60	61	61	62	61	62	61	63	62	62
1680	1690	61	59	59	60	60	60	60	61	61	60	61	61	62	61	63	62	63	62	63	62	62
1690	1700	61	60	60	60	60	61	61	60	61	61	62	61	62	62	63	62	63	62	63	63	63
1700	1710	62	60	60	61	60	61	61	62	61	62	61	62	62	63	62	63	62	63	64	63	63
1710	1720	62	60	60	61	61	61	62	61	62	62	63	62	63	62	63	62	64	63	64	63	63
1720	1730	62	61	61	61	62	62	61	62	61	62	62	63	62	63	63	64	63	64	64	64	64
1730	1740	63	61	61	62	61	62	62	63	63	62	63	63	64	63	64	63	64	64	65	64	64
1740	1750	63	61	61	62	62	63	62	63	63	64	63	64	63	64	64	65	64	65	64	65	64
1750	1760	63	62	62	62	62	63	63	63	63	64	63	64	63	64	64	65	64	65	64	65	65
1760	1770	64	62	62	63	62	63	63	64	64	63	64	64	65	64	65	64	65	65	66	65	65
1770	1780	64	63	62	63	63	64	63	64	64	64	64	65	64	65	65	66	65	66	66	66	65
1780	1790	64	63	63	63	63	64	64	64	64	64	64	65	64	65	65	66	65	66	66	66	66
1790	1800	65	63	63	64	64	64	64	65	64	65	64	65	65	66	65	66	66	67	66	67	66
1800	1810	65	64	63	64	64	65	64	65	64	65	65	66	66	66	66	67	66	67	67	67	67
1810	1820	65	64	64	64	64	65	65	65	66	65	65	66	66	66	66	67	66	67	68	67	67
1820	1830	66	64	64	65	65	65	66	66	66	66	66	66	66	67	66	67	67	68	68	67	67
1830	1840	66	65	65	65	65	66	66	65	66	66	66	67	66	67	67	68	67	68	68	68	68
1840	1850	66	65	65	65	65	66	66	66	66	66	66	67	67	67	68	67	68	68	69	68	68
1850	1860	67	65	65	66	66	66	66	67	67	67	67	67	67	68	67	68	67	68	69	68	68
1860	1870	67	66	66	66	66	67	67	67	67	68	67	68	67	68	67	68	68	69	69	69	69
1870	1880	67	66	66	66	66	67	67	67	68	67	68	67	68	68	69	68	69	69	69	70	69
1880	1890	68	66	66	67	67	67	67	68	68	68	68	68	68	69	69	69	69	69	70	69	69
1890	1900	68	67	67	67	67	68	68	68	68	68	68	69	68	69	69	70	69	70	69	70	70
1900	1910	68	67	67	68	68	68	68	69	69	68	69	69	69	70	69	70	70	70	71	70	70
1910	1920	69	67	67	68	68	68	68	69	69	69	69	69	70	70	70	70	70	71	71	71	71
1920	1930	69	68	68	68	68	68	69	69	69	69	69	70	70	70	70	71	70	71	71	71	71

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **BIWEEKLY**

EMPLOYEE IS –	THE AMOUNT OF TAX TO BE WITHHELD SHALL BE –																		
	WITH AND WAGES ARE AT LEAST BUT LESS THAN			NO DEPENDENTS		1 DEPENDENT		2 DEPENDENTS		3 DEPENDENTS		4 DEPENDENTS		5 DEPENDENTS		6 DEPENDENTS		7 DEPENDENTS	
	O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7		
40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
40	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
60	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
80	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
100	3	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0		
100	3	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0		
120	4	1	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0		
140	4	2	0	2	0	1	0	0	1	0	0	0	0	0	0	0	0		
140	4	2	0	2	0	2	0	0	1	0	0	0	0	0	0	0	0		
160	5	2	0	2	0	2	0	0	1	0	0	0	0	0	0	0	0		
180	5	3	1	3	1	2	0	0	2	0	0	1	0	0	0	0	0		
180	5	3	1	3	1	2	0	0	2	0	0	1	0	0	0	0	0		
200	6	3	1	4	1	3	1	0	3	0	0	2	0	0	0	0	0		
200	6	3	1	4	1	3	1	0	3	0	0	2	0	0	0	0	0		
220	7	4	2	4	2	4	1	2	3	1	3	0	2	0	0	0	0		
220	7	4	2	4	2	4	1	2	3	1	3	0	2	0	0	0	0		
240	7	4	3	5	2	4	2	4	5	2	4	1	3	1	3	0	0		
240	7	4	3	5	2	4	2	4	5	2	4	1	3	1	3	0	0		
260	8	5	3	5	3	5	2	5	2	5	2	4	1	3	1	3	0		
280	9	6	4	6	3	6	3	5	3	5	2	4	2	4	1	3	1		
300	9	6	4	7	4	7	4	6	3	6	3	5	2	5	2	4	1		
320	9	7	5	7	5	7	4	7	4	6	3	6	3	5	2	5	2		
340	10	7	5	8	5	8	5	8	4	7	4	7	4	6	3	6	3		
340	11	8	5	8	6	9	6	9	5	8	5	7	4	6	3	6	3		
360	11	8	6	9	6	9	6	10	6	9	5	7	4	7	4	6	3		
380	12	9	6	9	6	9	6	10	6	9	5	8	5	8	4	7	4		
400	13	10	7	10	7	10	7	11	6	10	6	9	5	9	5	8	5		
420	14	11	7	11	7	11	7	11	7	11	7	10	6	10	6	9	5		
440	15	12	8	12	8	12	8	12	8	12	7	11	7	11	6	10	6		
460	15	12	8	13	8	13	9	13	8	13	8	12	7	12	7	11	6		
480	15	12	8	13	8	13	9	14	9	14	8	13	8	13	8	12	7		
500	16	13	9	14	9	14	9	14	9	14	8	13	8	13	8	12	7		
500	17	14	10	14	10	15	10	15	10	15	9	14	9	14	8	13	8		
520	18	15	10	15	10	15	11	16	11	16	10	15	9	15	9	14	8		
540	19	16	11	16	11	16	11	16	11	17	11	16	10	16	10	15	9		
560	20	17	12	17	12	17	12	17	12	18	12	17	11	17	10	16	10		
580	20	18	12	18	12	18	13	18	13	18	12	18	12	18	11	17	11		
600	21	18	13	19	13	19	13	19	13	19	13	19	13	19	12	18	12		
620	22	19	13	19	14	20	14	20	14	20	14	20	14	20	13	19	12		
640	23	20	14	20	14	21	15	21	15	21	15	21	15	21	14	20	13		
660	24	21	15	21	15	21	15	22	15	22	16	22	15	22	14	21	14		
680	25	22	15	22	16	22	16	22	16	23	16	23	16	23	15	22	15		
700	25	22	15	22	16	22	16	23	17	23	17	24	17	24	16	23	16		
720	26	23	16	23	16	23	16	23	17	23	17	24	17	24	16	23	16		
720	26	24	17	24	17	24	17	24	17	24	18	25	17	25	17	24	16		
740	27	24	17	25	18	25	18	25	18	25	18	25	18	26	18	25	17		
760	28	25	18	25	18	26	18	26	19	26	19	26	19	26	19	26	18		
780	28	25	18	25	18	26	19	27	20	27	20	27	20	27	20	27	19		
800	29	26	19	26	19	26	19	27	20	28	20	28	21	28	21	28	20		
820	30	27	20	27	20	27	20	28	20	28	20	28	21	28	21	28	20		
820	31	28	21	28	21	28	21	28	21	29	21	29	22	29	22	29	21		
840	32	29	21	29	22	29	22	29	22	29	22	29	22	30	22	30	23		
860	32	29	22	30	23	30	23	30	23	30	23	30	23	30	23	31	23		
880	33	30	23	31	23	31	24	31	24	31	24	31	24	32	24	32	24		
900	34	31	24	31	24	32	24	32	25	32	25	32	25	32	25	33	25		
920	34	31	24	31	24	32	25	33	25	33	26	33	26	33	26	33	26		
940	35	32	25	32	25	32	25	33	25	33	26	33	26	33	26	33	26		
960	36	33	26	33	26	33	26	33	26	34	27	34	27	34	27	34	27		
980	37	34	27	34	27	34	27	34	27	35	27	35	27	35	28	35	28		

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **BIWEEKLY**

EMPLOYEE IS –		CLAIMING NO EXEMPTIONS																
		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION				
WITH AND WAGES ARE AT LEAST BUT LESS THAN		NO DEPENDENTS			1 DEPENDENT		2 DEPENDENTS		3 DEPENDENTS		4 DEPENDENTS		5 DEPENDENTS		6 DEPENDENTS		7 DEPENDENTS	
		O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE –																		
980	1000	37	35	27	35	28	35	28	35	28	35	28	36	28	36	29	36	29
1000	1020	38	35	28	36	28	36	29	36	29	36	29	36	29	37	29	37	30
1020	1040	39	36	29	36	29	37	30	37	30	37	30	37	30	37	30	38	31
1040	1060	40	37	30	37	30	38	30	38	31	38	31	38	31	38	31	39	31
1060	1080	41	38	31	38	31	38	31	39	31	39	32	39	32	39	32	39	32
1080	1100	41	38	32	39	32	39	32	39	32	40	32	40	33	40	33	40	33
1100	1120	42	39	33	40	33	40	33	40	33	40	33	41	34	41	34	41	34
1120	1140	43	40	33	41	34	41	34	41	34	41	34	42	34	42	35	42	35
1140	1160	44	41	34	41	34	42	35	42	35	42	35	42	35	43	35	43	36
1160	1180	44	41	35	42	35	43	35	43	36	43	36	43	36	43	36	44	36
1180	1200	45	42	36	43	36	43	36	44	37	44	37	44	37	44	37	44	37
1200	1220	46	43	37	44	37	44	37	45	37	45	38	46	39	46	38	45	38
1220	1240	46	44	38	44	38	45	38	45	38	46	38	46	39	46	39	46	39
1240	1260	47	44	38	45	39	46	39	46	39	46	39	47	39	47	40	47	40
1260	1280	48	45	39	46	40	47	40	47	40	47	40	47	40	48	41	48	41
1280	1300	49	46	40	47	40	47	41	48	41	48	41	48	41	49	41	49	42
1300	1320	49	46	41	47	41	48	41	49	42	49	42	49	42	49	42	50	42
1320	1340	50	47	42	48	42	49	42	50	42	50	43	50	43	50	43	50	43
1340	1360	51	48	43	49	43	50	43	50	43	51	44	51	44	51	44	51	44
1360	1380	51	49	44	49	44	50	44	51	44	52	44	52	45	52	45	52	45
1380	1400	52	49	44	50	45	51	45	52	45	52	45	53	45	53	46	53	46
1400	1420	53	50	45	51	45	52	46	53	46	53	46	53	46	54	46	54	47
1420	1440	54	51	46	52	46	52	47	53	47	54	47	54	47	54	47	55	48
1440	1460	54	51	47	52	47	53	47	54	48	55	48	55	48	55	48	56	48
1460	1480	55	52	48	53	48	54	48	55	48	56	49	56	49	56	49	56	49
1480	1500	56	53	49	54	49	55	49	55	49	56	49	57	50	57	50	57	50
1500	1520	56	54	50	54	50	55	50	56	50	57	50	58	51	58	51	58	51
1520	1540	57	54	50	55	51	56	51	57	51	58	51	59	51	59	52	59	52
1540	1560	58	55	51	56	51	57	52	58	52	59	52	59	52	60	52	60	53
1560	1580	59	56	52	57	52	57	52	58	53	59	53	60	53	60	53	61	53
1580	1600	59	56	53	57	53	58	53	59	54	60	54	61	54	61	54	61	54
1600	1620	60	57	54	58	54	59	54	60	54	61	55	62	55	62	55	62	55
1620	1640	61	58	55	59	55	60	55	61	55	61	55	62	56	63	56	63	56
1640	1660	62	59	55	59	56	60	56	61	56	62	56	63	56	64	57	64	57
1660	1680	62	59	56	60	57	61	57	62	57	63	57	64	57	65	58	65	58
1680	1700	63	60	57	61	57	62	58	63	58	64	64	64	65	65	66	66	59
1700	1720	64	61	58	62	58	63	58	63	59	64	64	65	65	66	59	67	59
1720	1740	64	62	59	62	59	63	59	64	59	65	60	66	60	67	60	67	60
1740	1760	65	62	60	63	60	64	60	65	60	66	61	67	61	67	61	68	61
1760	1780	66	63	61	64	61	65	61	66	61	66	61	67	62	68	62	69	62
1780	1800	67	64	61	65	62	65	62	66	62	67	62	68	62	69	63	70	63
1800	1820	67	64	62	65	62	66	63	67	63	68	63	69	63	70	63	71	64
1820	1840	68	65	63	66	63	67	64	68	64	69	64	69	64	70	64	71	65
1840	1860	69	66	64	67	64	68	64	68	65	69	65	70	65	71	65	72	65
1860	1880	69	67	64	67	65	68	65	69	65	67	70	66	71	66	72	66	73
1880	1900	70	67	65	68	66	69	66	70	67	71	66	72	67	73	67	73	67
1900	1920	71	68	66	69	67	70	67	71	67	71	67	72	68	73	68	74	68
1920	1940	72	69	66	70	67	70	68	71	68	72	68	73	68	74	69	75	69

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **BIWEEKLY**

EMPLOYEE IS –		CLAIMING NO EXEMPTIONS																							
		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION					
WITH AND WAGES ARE AT LEAST BUT LESS THAN		NO DEPENDENTS			1 DEPENDENT			2 DEPENDENTS			3 DEPENDENTS			4 DEPENDENTS			5 DEPENDENTS			6 DEPENDENTS			7 DEPENDENTS		
		O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7							
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE –																									
1940	1960	72	69	67	70	68	71	69	72	69	73	69	74	69	75	69	76	70	76	70	76	70			
1960	1980	73	70	68	71	69	72	69	73	70	74	70	75	70	75	70	75	70	76	70	76	70			
1980	2000	74	71	69	72	70	73	70	73	71	74	71	75	71	75	71	76	71	77	71	77	71			
2000	2020	74	72	69	72	70	73	71	74	72	75	72	76	72	77	73	78	72	78	72	78	72			
2020	2040	75	72	70	73	71	74	72	75	73	76	73	77	73	78	73	78	73	78	73	78	73			
2040	2060	76	73	71	74	72	75	73	76	74	77	74	78	74	79	75	79	74	79	74	79	74			
2060	2080	77	74	72	75	72	75	73	76	74	77	75	78	75	79	75	80	75	80	75	80	75			
2080	2100	77	74	72	75	73	76	74	77	75	78	75	79	75	79	80	75	81	76	81	76	81			
2100	2120	78	75	73	76	74	77	75	78	76	79	76	79	76	80	76	80	76	81	76	81	76			
2120	2140	79	76	74	77	75	78	75	79	76	79	76	79	77	80	77	81	77	82	77	82	77			
2140	2160	80	77	74	77	75	78	76	79	77	80	78	81	78	82	79	83	79	83	78	83	78			
2160	2180	80	77	75	78	76	79	77	80	78	81	82	79	82	79	83	79	83	79	83	79	83			
2180	2200	81	78	76	79	77	80	78	81	78	82	79	80	81	82	83	80	84	80	84	80	84			
2200	2220	82	79	77	80	77	81	78	81	79	82	80	83	80	84	80	84	80	85	80	85	81			
2220	2240	82	79	77	80	78	81	79	82	80	83	81	84	81	84	81	85	81	86	82	86	82			
2240	2260	83	80	78	81	79	82	80	83	81	84	82	85	82	85	82	85	82	86	82	86	82			
2260	2280	84	81	79	82	80	83	80	84	81	84	82	85	83	86	84	87	85	88	85	89	85			
2280	2300	84	82	79	83	80	83	81	84	82	85	83	86	84	87	85	88	85	89	85	89	85			
2300	2320	85	82	80	83	81	84	82	85	83	86	84	87	85	88	86	88	85	89	86	89	86			
2320	2340	86	83	81	84	82	85	83	86	84	87	85	88	87	89	88	88	86	89	87	89	86			
2340	2360	86	84	82	85	82	86	83	86	84	87	85	88	87	89	88	89	86	90	89	90	87			
2360	2380	87	84	82	85	83	86	84	87	85	88	86	89	88	89	87	90	87	91	87	91	87			
2380	2400	88	85	83	86	84	87	85	88	86	89	88	90	87	91	90	91	88	91	89	91	88			
2400	2420	89	86	84	87	85	88	86	89	87	90	88	91	89	92	90	93	90	94	92	93	90			
2420	2440	89	86	84	87	85	88	86	89	87	90	88	91	89	92	90	93	90	94	92	93	90			
2440	2460	90	87	85	88	86	89	87	90	88	91	90	92	91	93	92	93	90	94	91	94	91			
2460	2480	91	88	86	89	87	90	88	91	89	92	91	93	92	94	93	95	91	94	92	95	93			
2480	2500	91	88	87	89	88	91	89	91	90	92	91	93	92	94	93	95	91	94	92	95	93			
2500	2520	92	89	87	90	88	91	89	92	90	93	91	94	92	95	93	95	93	96	94	96	93			
2520	2540	93	90	88	91	89	92	90	93	91	94	93	95	94	96	95	96	94	96	95	96	94			
2540	2560	93	91	89	92	90	93	91	94	93	95	94	96	95	97	95	96	94	97	95	97	95			
2560	2580	94	91	90	92	90	93	91	94	92	95	94	96	95	97	96	97	95	98	96	98	96			
2580	2600	95	92	90	93	91	94	92	95	93	96	94	97	95	98	96	98	95	99	96	99	96			
2600	2620	95	93	91	94	92	95	93	96	94	97	95	98	97	99	96	98	95	99	97	99	97			
2620	2640	96	93	92	94	93	95	93	96	94	97	95	98	97	99	96	99	97	100	98	101	99			
2640	2660	97	94	92	95	93	96	94	97	95	98	96	99	97	100	98	101	99	101	98	101	99			
2660	2680	98	95	93	96	94	97	95	98	96	99	97	100	98	101	99	101	98	101	98	101	99			
2680	2700	98	95	94	96	95	97	96	98	96	99	97	100	98	101	99	101	98	102	100	101	100			
2700	2720	99	96	95	97	95	98	96	99	97	100	98	101	99	102	100	103	101	102	100	103	101			
2720	2740	100	97	95	98	96	99	97	100	98	101	99	102	100	103	101	104	102	105	103	106	104			
2740	2760	100	97	96	98	97	99	98	101	99	102	100	103	101	104	102	105	103	106	104	105	102			
2760	2780	101	98	97	99	98	100	98	101	99	102	100	103	101	104	102	105	104	106	105	107	103			
2780	2800	102	99	97	100	98	101	99	102	100	103	101	104	102	105	103	106	105	107	104	106	104			
2800	2820	102	99	98	101	99	102	100	103	101	104	102	105	103	106	104	105	103	106	104	107	104			
2820	2840	103	100	99	101	100	102	101	103	102	104	103	105	104	106	105	107	104	106	105	107	105			
2840	2860	104	101	100	102	100	103	101	104	102	105	103	106	104	107	105	107	104	108	106	108	106			
2860	2880	104	102	100	103	101	104	102	103	105	104	106	105	107	106	108	105	109	106	109	107	106			
2880	2900	105	102	101	103	102	104	103	105	104	106	105	107	106	108	105	107	106	109	106	109	107			

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **BIWEEKLY**

EMPLOYEE IS –		CLAIMING NO EXEMPTIONS		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION	
		WITH AND WAGES ARE AT LEAST BUT LESS THAN		NO DEPENDENTS		1 DEPENDENT		2 DEPENDENTS		3 DEPENDENTS		4 DEPENDENTS		5 DEPENDENTS		6 DEPENDENTS		7 DEPENDENTS	
O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7			
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE –																			
2900	2920	106	103	102	104	103	105	104	106	104	107	105	108	106	109	107	110	108	
2920	2940	107	104	102	105	103	106	104	107	105	108	106	109	107	110	108	111	109	
2940	2960	107	104	103	105	104	106	105	107	106	108	107	109	108	111	108	112	109	
2960	2980	108	105	104	106	105	107	106	108	107	109	107	110	108	111	109	112	110	
2980	3000	109	106	105	107	106	108	106	109	107	110	108	111	109	112	110	113	111	
3000	3020	109	106	105	107	106	108	107	109	108	111	109	112	110	113	111	114	112	
3020	3040	110	107	106	108	107	109	108	110	109	111	110	112	110	113	111	114	112	
3040	3060	111	108	107	109	108	110	109	111	109	112	110	113	111	114	112	115	113	
3060	3080	111	108	108	109	108	111	109	112	110	113	111	114	112	115	113	116	114	
3080	3100	112	109	108	110	109	111	110	112	111	113	112	114	113	115	114	116	114	
3100	3120	113	110	109	111	110	112	111	113	112	114	113	115	113	116	114	117	115	
3120	3140	113	111	110	112	111	113	111	114	112	115	113	116	114	117	115	118	116	
3140	3160	114	111	110	112	111	113	112	114	113	115	114	116	115	117	116	118	117	
3160	3180	115	112	111	113	112	114	113	115	114	116	115	117	116	118	116	119	117	
3180	3200	115	113	112	114	113	115	114	116	114	117	115	118	116	119	117	120	118	
3200	3220	116	113	113	114	113	115	114	116	115	117	116	118	117	119	118	121	119	
3220	3240	117	114	113	115	114	116	115	117	116	118	117	119	118	120	119	121	119	
3240	3260	118	115	114	116	115	117	116	118	117	119	118	120	118	121	119	122	120	
3260	3280	118	115	115	116	116	117	116	118	117	119	118	121	119	122	120	123	121	
3280	3300	119	116	115	117	116	118	117	119	118	120	119	121	120	122	121	123	122	
3300	3320	120	117	116	118	117	119	118	120	119	121	120	122	121	123	121	124	122	
3320	3340	120	117	117	118	118	119	119	121	120	122	120	123	121	124	122	125	123	
3340	3360	121	118	118	119	118	120	119	121	120	122	121	123	122	124	123	125	124	
3360	3380	122	119	118	120	119	121	120	122	121	123	122	124	123	125	124	126	124	
3380	3400	122	119	119	121	120	122	121	123	122	124	123	125	123	126	124	127	125	
3400	3420	123	120	120	121	121	122	122	123	122	124	123	125	124	126	125	127	126	
3420	3440	124	121	120	122	121	123	122	124	123	125	124	126	125	127	126	128	127	
3440	3460	124	122	121	123	122	124	123	125	124	126	125	127	126	128	126	129	127	
3460	3480	125	122	122	123	123	124	124	125	125	126	125	127	126	128	127	129	128	
3480	3500	126	123	123	124	124	125	124	126	125	127	126	128	127	129	128	130	129	
3500	3520	127	124	123	125	124	126	125	127	126	128	127	129	128	130	129	131	130	
3520	3540	127	124	124	125	125	126	126	127	127	128	128	129	128	131	129	132	130	
3540	3560	128	125	125	126	126	127	127	128	127	129	128	130	129	131	130	132	131	
3560	3580	129	126	126	127	126	128	127	129	128	130	129	131	130	132	131	133	132	
3580	3600	129	126	126	127	127	128	128	129	129	130	131	132	131	133	132	134	132	
3600	3620	130	127	127	128	128	129	129	130	130	131	130	132	131	133	132	134	133	
3620	3640	131	128	128	129	129	130	129	131	130	132	131	133	132	134	133	135	134	
3640	3660	131	128	128	129	129	131	130	132	131	133	132	134	133	135	134	136	135	
3660	3680	132	129	129	130	130	131	131	132	132	133	133	134	134	135	134	136	135	
3680	3700	133	130	130	131	131	132	132	133	132	133	132	134	133	135	134	136	135	
3700	3720	133	131	131	132	131	133	132	134	133	135	134	136	135	137	136	138	137	
3720	3740	134	131	131	132	132	133	133	134	134	135	135	136	136	137	137	138	137	
3740	3760	135	132	132	133	133	134	134	135	135	136	135	137	136	137	136	138	137	
3760	3780	135	133	133	134	134	135	134	136	135	136	135	137	136	138	137	139	138	
3780	3800	136	133	133	134	134	135	135	136	136	137	137	138	138	139	139	140	139	
3800	3820	137	134	134	135	135	136	136	137	137	138	138	139	139	140	139	141	140	
3820	3840	138	135	135	136	136	137	137	138	138	139	139	140	139	141	140	142	141	
3840	3860	138	135	135	136	136	137	137	138	138	139	139	140	140	141	142	143	142	

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is SEMIMONTHLY

EMPLOYEE IS -																					
	CLAIMING NO EXEMPTIONS			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		
	NO DEPENDENTS			1 DEPENDENT			2 DEPENDENTS			3 DEPENDENTS			4 DEPENDENTS			5 DEPENDENTS			6 DEPENDENTS		
WITH AND WAGES ARE AT LEAST BUT LESS THAN	O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7				
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE -																					
40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
40	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
60	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
80	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
100	3	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
120	4	1	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	
140	4	2	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	
160	5	2	0	2	0	2	0	0	1	0	0	1	0	0	0	0	0	0	0	0	
180	5	3	1	3	0	2	0	2	0	1	0	1	0	1	0	0	0	0	0	0	
200	6	3	1	3	1	3	0	2	0	2	0	2	0	1	0	1	0	0	0	0	
220	7	4	2	4	1	3	1	3	0	4	1	3	1	3	0	2	0	1	0	0	
240	7	4	2	4	2	4	1	4	1	4	1	4	1	3	1	3	0	2	0	0	
260	8	5	3	5	2	5	2	4	1	5	2	4	1	4	1	3	1	3	0	0	
280	9	5	3	6	3	6	2	5	2	5	2	4	1	4	1	3	1	3	0	0	
300	9	6	4	6	4	6	3	6	3	5	2	5	2	4	1	4	1	4	1	1	
320	10	7	4	7	4	7	4	7	3	7	3	6	3	5	2	5	2	4	1	1	
340	11	7	5	8	5	8	4	7	4	7	4	7	3	6	3	5	2	5	2	2	
360	11	8	5	8	6	9	5	8	5	8	5	8	4	7	4	6	3	6	3	3	
380	12	9	6	9	6	9	6	9	6	9	5	8	5	8	4	7	4	6	3	3	
400	12	9	6	10	7	10	6	10	6	10	6	9	5	8	5	8	4	7	4	4	
420	13	10	7	10	7	11	7	11	6	11	6	10	6	9	5	9	5	8	4	4	
440	14	11	7	11	8	11	8	12	7	11	7	10	7	11	7	10	6	9	5	5	
460	15	12	8	12	8	12	8	13	8	12	8	12	7	11	7	11	6	10	6	6	
480	16	13	9	13	9	13	9	13	8	13	8	13	8	12	7	12	7	11	6	6	
500	17	14	9	14	9	14	9	14	9	14	9	14	8	13	8	13	7	12	7	7	
520	18	14	10	15	10	15	10	15	10	15	10	15	9	14	9	14	8	13	8	8	
540	18	15	10	15	11	16	11	16	11	16	11	16	10	15	9	15	9	14	8	8	
560	19	16	11	16	11	17	11	17	11	17	11	17	11	16	10	16	9	15	9	9	
580	20	17	12	17	12	17	12	18	12	18	12	18	12	17	11	17	10	16	10	10	
600	21	18	12	18	12	18	13	18	13	18	13	19	12	18	12	18	11	17	10	10	
620	22	19	13	19	13	19	13	19	13	19	14	20	13	19	12	19	12	18	11	11	
640	23	20	14	20	14	20	14	20	14	20	14	20	14	20	13	20	13	19	12	12	
660	23	20	14	21	14	21	15	21	15	21	15	21	15	21	14	21	13	20	13	13	
680	24	21	15	21	15	22	15	22	16	22	16	22	16	22	15	22	14	21	14	14	
700	25	22	16	22	16	22	16	23	16	23	16	23	16	23	16	23	15	22	14	14	
720	26	23	16	23	16	23	17	24	17	24	17	24	17	24	16	24	16	23	15	15	
740	27	24	17	24	17	24	17	24	17	25	18	25	18	25	17	25	17	24	16	16	
760	28	25	17	25	18	25	18	25	18	25	18	25	18	26	18	26	17	25	17	17	
780	29	25	18	26	18	26	19	26	19	26	19	26	19	27	19	27	18	26	18	18	
800	29	26	19	27	19	27	19	27	19	27	19	27	20	27	20	28	19	27	18	18	
820	30	27	19	27	20	28	20	28	20	28	20	28	20	28	20	28	20	28	19	19	
840	31	28	20	28	20	28	21	29	21	29	21	29	21	29	21	29	21	29	21	20	
860	32	29	21	29	21	29	22	30	22	30	22	30	22	30	22	30	22	30	22	21	
880	33	30	22	30	22	30	22	30	23	31	23	31	23	31	23	31	23	31	23	22	
900	34	31	23	31	23	31	23	31	23	31	23	31	24	32	24	32	24	32	24	23	
920	35	31	24	32	24	32	24	32	24	32	24	32	25	32	25	33	25	33	25	24	
940	35	32	24	32	25	33	25	33	25	33	25	33	25	33	26	34	26	34	26	25	
960	36	33	25	33	26	34	26	34	26	34	26	34	26	34	26	34	27	35	26	26	

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is **SEMIMONTHLY**

EMPLOYEE IS -	CLAIMING NO EXEMPTIONS		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION					
	WITH AND WAGES ARE AT BUT LESS THAN		NO DEPENDENTS			1 DEPENDENT			2 DEPENDENTS			3 DEPENDENTS			4 DEPENDENTS			5 DEPENDENTS			6 DEPENDENTS			7 DEPENDENTS						
	O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7	THE AMOUNT OF TAX TO BE WITHHELD SHALL BE -												
980	1000	37	34	26	34	26	34	27	35	27	35	27	35	27	35	27	35	27	35	27	35	27	35	27	35	27	35	27	35	27
1000	1020	38	35	27	35	27	35	27	35	28	36	28	36	29	37	29	37	30	38	30	38	30	38	30	38	30	38	30	38	30
1020	1040	39	36	28	36	28	36	28	36	29	37	29	37	29	37	30	38	30	38	31	39	31	39	31	39	31	39	31	39	31
1040	1060	40	37	29	37	29	37	29	37	30	38	30	38	30	38	30	38	31	39	31	39	31	39	31	39	31	39	31	39	31
1060	1080	40	37	30	38	30	38	30	38	31	39	31	39	31	39	31	39	31	39	32	40	32	40	32	40	32	40	32	40	32
1080	1100	41	38	30	38	31	39	31	39	32	40	32	40	32	40	32	40	32	40	32	40	32	40	32	40	32	40	32	40	32
1100	1120	42	39	31	39	31	39	31	39	32	40	33	41	33	41	33	41	33	41	33	41	33	41	33	41	33	41	33	41	33
1120	1140	43	40	32	40	32	40	33	41	33	41	34	42	34	42	34	42	34	42	34	42	34	42	34	42	34	42	34	42	34
1140	1160	44	41	33	41	33	41	33	41	33	41	34	42	34	42	34	42	34	42	34	42	34	42	34	42	34	42	34	42	34
1160	1180	44	41	34	42	34	42	34	42	34	42	34	42	34	42	34	42	34	42	34	42	34	42	34	42	34	42	34	42	34
1180	1200	45	42	35	43	35	43	35	43	35	43	35	43	35	43	35	43	36	44	36	44	36	44	36	44	36	44	36	44	36
1200	1220	46	43	36	44	36	44	36	44	36	44	36	44	36	44	36	44	36	44	36	44	36	44	36	44	36	44	36	44	36
1220	1240	47	43	36	44	37	45	37	45	37	45	37	45	37	45	37	45	37	45	37	45	37	45	37	45	37	45	37	45	37
1240	1260	47	44	37	45	37	45	37	45	38	46	38	46	38	46	38	46	38	46	38	46	38	46	38	46	38	46	38	46	38
1260	1280	48	45	38	46	38	46	38	46	39	47	39	47	39	47	39	47	39	47	39	47	39	47	39	47	39	47	39	47	39
1280	1300	49	46	39	47	39	47	39	47	39	47	39	47	39	47	39	47	40	48	40	48	40	48	40	48	40	48	40	48	40
1300	1320	49	46	40	47	40	48	40	48	40	48	40	48	40	48	40	48	41	49	41	49	41	49	41	49	41	49	41	49	41
1320	1340	50	47	41	48	41	49	41	49	41	49	41	49	41	49	41	49	42	49	42	49	42	49	42	49	42	49	42	49	42
1340	1360	51	48	41	49	42	50	43	51	44	52	44	52	44	52	44	52	44	52	44	52	44	52	44	52	44	52	44	52	44
1360	1380	52	48	42	49	43	50	43	51	44	52	44	52	44	52	44	52	44	52	44	52	44	52	44	52	44	52	44	52	44
1380	1400	52	49	43	50	43	51	44	52	44	52	44	52	44	52	44	52	44	52	44	52	44	52	44	52	44	52	44	52	44
1400	1420	53	50	44	51	44	52	44	52	44	52	45	53	45	53	45	53	45	53	45	53	45	53	45	53	45	53	45	53	46
1420	1440	54	51	45	52	45	52	45	53	45	53	46	54	46	54	46	54	46	54	46	54	46	54	46	54	46	54	46	54	46
1440	1460	54	51	46	52	46	53	46	53	46	54	46	54	46	54	46	54	47	55	47	55	47	55	47	55	47	55	47	55	47
1460	1480	55	52	47	53	47	54	47	54	47	55	47	55	47	55	47	55	47	55	48	56	48	56	48	56	48	56	48	56	48
1480	1500	56	53	47	54	48	55	48	56	48	56	48	56	48	56	48	56	48	56	49	57	49	57	49	57	49	57	49	57	49
1500	1520	57	54	48	54	48	55	49	56	49	56	49	57	49	57	49	57	49	57	49	57	50	58	50	58	50	58	50	58	50
1520	1540	57	54	49	55	49	56	50	57	50	58	51	59	51	59	51	59	51	59	51	59	51	59	51	59	51	59	51	59	51
1540	1560	58	55	50	56	50	57	50	58	51	59	51	59	51	59	51	59	52	60	52	60	52	60	52	60	52	60	52	60	52
1560	1580	59	56	51	57	51	58	51	59	51	59	51	59	51	59	51	59	52	60	52	60	52	60	52	60	52	60	52	60	52
1580	1600	60	56	52	57	52	58	52	58	52	59	52	59	52	59	52	59	53	61	53	61	53	61	53	61	53	61	53	61	53
1600	1620	60	57	53	58	53	59	53	59	53	60	53	60	53	60	53	60	53	61	53	61	53	61	53	61	53	61	53	61	53
1620	1640	61	58	53	59	54	60	54	60	54	61	54	61	54	61	54	61	54	62	54	62	54	62	54	62	54	62	54	62	54
1640	1660	62	59	54	60	54	60	55	61	55	61	55	61	55	61	55	61	55	62	55	63	55	63	55	63	55	64	56	64	56
1660	1680	62	59	55	60	55	61	56	62	56	62	56	62	56	62	56	62	56	63	56	64	56	64	56	64	56	64	56	64	57
1680	1700	63	60	56	61	56	62	56	62	56	63	57	64	57	64	57	64	57	65	57	65	57	65	57	65	57	65	57	65	57
1700	1720	64	61	57	62	57	63	57	64	57	64	57	64	57	64	57	64	57	65	57	65	58	65	58	66	58	66	58	66	58
1720	1740	65	61	58	62	58	63	58	64	58	64	58	64	58	64	58	64	58	65	59	66	59	67	59	67	59	67	59	67	59
1740	1760	65	62	58	63	59	64	59	65	59	65	59	65	59	66	59	66	59	67	60	68	60	68	60	68	60	68	60	68	60
1760	1780	66	63	59	64	60	65	60	66	60	66	60	66	60	67	60	67	60	68	60	68	60	68	61	69	61	69	61	69	61
1780	1800	67	64	60	65	60	65	61	66	61	66	61	66	61	67	61	67	61	68	61	68	61	69	61	69	61	69	62	62	62
1800	1820	67	64	61	65	61	66	61	66	61	67	62	66	61	67	62	66	61	68	62	68	62	69	62	70	62	70	62	70	63
1820	1840	68	65	62	66	62	67	62	67	62	68	63	68	63	69	63	69	63	70	63	70	63	71	63	71	63	71	63	71	63
1840	1860	69	66	63	67	63	68	63	68	63	69	63	69	63	70	65	71	66	72	66	72	66	73	66	74	66	74	66	74	66
1860	1880	70	66	64	67	64	68	64	68	64	69	64	69	64	70	65	71	66	72	66	73	66	74	67	75	67	75	67	75	67
1880	1900	70	67	64	68	65	69	65	70	66	71	66	71	67	71	67	72	67	73	66	73	66	74	67	75	67	75	67	75	67
1900	1920	71	68	65	69	65	7																							

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE
If payroll period with respect to employee is SEMIMONTHLY

EMPLOYEE IS -		CLAIMING NO EXEMPTIONS		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION						
WITH AND WAGES ARE AT LEAST BUT LESS THAN		NO DEPENDENTS			1 DEPENDENT			2 DEPENDENTS			3 DEPENDENTS			4 DEPENDENTS			5 DEPENDENTS			6 DEPENDENTS			7 DEPENDENTS					
O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7	THE AMOUNT OF TAX TO BE WITHHELD SHALL BE -											
1940	1960	72	69	67	70	67	71	67	72	68	73	68	74	68	75	68	76	69	76	68	76	69	76	69	76	69		
1960	1980	73	70	68	71	68	72	68	73	68	74	69	75	69	76	69	77	69	77	69	77	69	77	69	77	69		
1980	2000	74	71	68	72	69	73	69	74	69	75	70	71	70	72	70	76	70	76	70	76	70	77	70	77	70		
2000	2020	75	72	69	72	70	73	71	74	71	75	71	76	72	77	71	77	71	78	72	79	71	78	72	79	71		
2020	2040	75	72	70	73	71	74	71	75	72	76	73	77	73	78	73	79	73	79	73	80	73	80	73	80	73		
2040	2060	76	73	71	74	71	75	72	76	73	77	73	77	72	78	72	79	73	79	73	80	73	80	73	80	73		
2060	2080	77	74	71	75	72	76	73	77	73	77	74	78	74	79	74	79	74	80	74	81	74	81	74	80	74		
2080	2100	78	74	72	75	73	76	73	77	74	78	74	79	75	80	76	81	75	81	75	82	75	82	75	82	75		
2100	2120	78	75	73	76	74	77	74	78	75	79	75	80	76	81	76	82	77	83	78	84	78	84	78	84	78		
2120	2140	79	76	73	77	74	78	75	79	75	80	76	81	76	82	77	83	78	84	78	85	78	85	78	85	78		
2140	2160	80	77	74	78	75	78	76	79	77	80	77	81	77	82	77	83	78	84	78	85	78	85	78	85	78		
2160	2180	80	77	75	78	76	79	77	80	78	81	78	82	78	83	78	84	78	85	78	86	78	86	78	86	78		
2180	2200	81	78	76	79	77	80	78	81	78	82	78	83	79	84	79	85	79	86	80	87	80	88	80	87	80		
2200	2220	82	79	76	80	77	81	78	82	79	83	79	84	80	85	80	86	81	87	82	88	82	89	82	89	82		
2220	2240	83	79	77	80	78	81	79	82	80	83	80	84	81	85	80	86	81	87	82	88	81	87	82	88	81		
2240	2260	83	80	78	81	79	82	80	83	80	84	81	85	81	86	81	87	81	88	81	89	81	87	81	88	81		
2260	2280	84	81	78	82	79	83	80	84	81	85	81	86	81	87	81	88	82	89	82	88	82	89	82	88	82		
2280	2300	85	82	79	83	80	83	81	84	82	85	82	86	82	87	82	88	83	87	83	88	83	88	83	88	83		
2300	2320	85	82	80	83	81	84	82	85	83	86	83	87	83	88	83	87	83	88	84	89	84	89	84	89	84		
2320	2340	86	83	81	84	82	85	83	86	84	85	83	87	84	88	85	89	85	89	84	90	84	90	85	90	85		
2340	2360	87	84	81	85	82	86	83	87	84	85	83	87	84	88	85	89	85	89	85	90	85	90	86	90	86		
2360	2380	88	84	82	85	83	86	84	87	85	88	86	89	87	90	87	91	87	92	88	93	89	92	88	92	88		
2380	2400	88	85	83	86	84	87	85	88	86	89	88	90	87	91	87	92	87	93	90	94	91	92	90	94	91		
2400	2420	89	86	84	87	84	88	85	89	86	90	89	91	90	92	90	93	91	94	92	95	93	96	92	95	93		
2420	2440	90	87	84	88	85	89	86	89	87	90	88	91	90	92	91	93	92	94	93	95	92	96	93	95	92		
2440	2460	90	87	85	88	86	89	87	90	88	91	89	92	91	93	92	94	92	95	93	96	94	97	93	96	94		
2460	2480	91	88	86	89	87	90	88	91	89	92	90	93	91	94	92	95	93	96	94	97	95	98	94	97	95		
2480	2500	92	89	86	90	87	91	89	92	91	93	92	94	93	95	94	96	95	97	96	98	95	99	96	98	95		
2500	2520	92	89	87	90	88	91	89	92	90	93	91	94	92	95	94	96	95	97	96	98	95	99	96	98	95		
2520	2540	93	90	88	91	89	92	90	93	91	94	93	95	94	96	95	97	96	98	97	99	96	99	97	99	96		
2540	2560	94	91	89	92	90	93	90	94	91	95	94	96	95	97	96	98	97	99	98	99	97	99	98	99	97		
2560	2580	95	91	89	93	90	94	91	95	92	96	95	97	96	98	97	99	98	99	97	99	98	99	97	99	98		
2580	2600	95	92	90	93	91	94	92	95	93	96	94	97	95	98	97	99	98	99	97	99	98	99	97	99	98		
2600	2620	96	93	91	94	92	95	93	96	94	97	95	98	96	99	98	99	97	99	99	100	99	100	99	100	99		
2620	2640	97	93	91	95	92	96	93	97	94	98	95	99	96	99	98	99	97	99	99	100	99	100	99	100	99		
2640	2660	97	94	92	95	93	96	94	97	95	98	96	99	97	99	98	99	97	99	99	100	99	100	99	100	99		
2660	2680	98	95	93	96	94	97	95	98	96	99	97	99	98	99	99	97	100	98	101	99	102	99	102	99	102		
2680	2700	99	96	94	97	95	98	96	99	97	100	98	101	99	102	100	101	97	101	98	102	99	103	100	102	100		
2700	2720	99	96	94	97	95	98	96	99	100	97	101	98	102	100	103	101	104	101	105	102	106	103	105	103	101		
2720	2740	100	97	95	98	96	99	97	100	98	101	99	102	100	103	101	104	101	105	102	106	103	104	102	105	102		
2740	2760	101	98	96	99	97	100	98	101	99	102	100	103	101	104	102	105	101	106	104	105	101	105	102	106	104		
2760	2780	101	98	96	99	97	101	98	102	100	103	101	104	102	106	103	107	101	105	102	106	103	105	102	106	103		
2780	2800	102	99	97	100	98	101	99	102	100	103	101	104	102	106	103	107	101	104	102	105	103	106	104	105	103		
2800	2820	103	100	98	101	99	102	100	103	101	104	102	105	103	106	104	107	101	105	103	106	104	107	105	106	104		
2820	2840	104	100	99	102	100	103	101	104	102	105	103	106	104	107	102	106	103	107	104	108	105	107	106	105	106		
2840	2860	104	101	99	102	100	103	101	104	102	105	103	106	104	107	103	107	104	108	105	107	104	108	105	107	106		
2860	2880	105	102	100	103	101	104	102	105	103	106	104	107	105	107	104	108	106	109	107	109	107	110	109	107	109		
2880	2900	106	102	101	104	102	105	103	106	104	10																	

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is SEMIMONTHLY

EMPLOYEE IS -		CLAIMING NO EXEMPTIONS	SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION	SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION	SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION	SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION	SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION	SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION	SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION	SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION	SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION	MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		
WITH AND WAGES ARE AT BUT LESS THAN LEAST		NO DEPENDENTS			1 DEPENDENT		2 DEPENDENTS		3 DEPENDENTS		4 DEPENDENTS		5 DEPENDENTS		6 DEPENDENTS		7 DEPENDENTS					
O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7						
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE -																						
2900	2920	106	103	102	104	102	105	103	106	104	108	105	109	106	110	107	111	108	111	109	112	110
2920	2940	107	104	102	105	103	106	104	107	105	108	106	109	107	110	108	111	109	112	110	113	110
2940	2960	108	105	103	106	104	107	105	108	106	109	107	110	107	111	108	112	109	113	111	114	112
2960	2980	108	105	104	106	105	107	106	109	107	110	108	111	109	112	110	113	111	114	112	115	113
2980	3000	109	106	104	107	105	108	106	109	107	110	108	111	109	112	110	113	111	114	112	115	113
3000	3020	110	107	105	108	106	109	107	110	108	111	109	112	110	113	111	114	112	115	113	116	114
3020	3040	110	107	106	108	107	110	108	111	109	112	110	113	111	114	112	115	113	116	114	117	115
3040	3060	111	108	107	109	108	110	108	111	109	112	110	113	111	114	111	115	112	116	113	117	115
3060	3080	112	109	107	110	108	111	109	112	110	113	111	114	112	115	113	116	114	117	115	118	116
3080	3100	112	109	108	110	109	112	110	113	111	114	112	115	113	116	114	117	115	118	116	119	117
3100	3120	113	110	109	111	110	112	111	113	112	115	113	116	113	117	114	118	116	119	117	120	118
3120	3140	114	111	109	112	110	113	111	114	112	115	113	116	114	117	115	118	116	119	117	120	118
3140	3160	115	111	110	113	111	114	112	115	113	116	114	117	115	118	116	119	117	120	119	121	117
3160	3180	115	112	111	113	112	114	113	115	114	116	114	117	115	118	116	119	117	120	118	121	118
3180	3200	116	113	112	114	113	115	114	116	115	117	114	118	116	119	117	120	118	121	119	122	118
3200	3220	117	113	112	115	113	116	114	117	115	118	116	119	117	120	118	121	119	122	120	121	119
3220	3240	117	114	113	115	114	116	115	117	116	118	117	119	118	120	119	121	119	122	120	123	120
3240	3260	118	115	114	116	115	117	116	118	117	119	116	120	118	121	119	122	120	123	121	124	122
3260	3280	119	116	114	117	115	117	116	118	117	119	116	120	118	121	119	122	120	123	121	125	123
3280	3300	119	116	115	117	116	118	117	119	118	120	119	121	120	123	121	124	122	125	123	126	124
3300	3320	120	117	116	118	117	119	118	120	119	121	120	123	121	124	122	125	123	126	124	127	125
3320	3340	121	118	117	119	118	120	119	121	119	122	120	123	121	124	122	125	123	126	124	127	125
3340	3360	121	118	117	119	118	121	119	122	120	123	121	124	122	125	123	126	124	127	125	128	126
3360	3380	122	119	118	120	119	121	120	122	121	123	122	125	123	126	124	127	125	128	126	129	127
3380	3400	123	120	119	121	120	122	121	123	122	124	123	125	124	126	125	127	126	128	125	129	127
3400	3420	124	120	120	122	120	123	121	124	122	125	123	126	124	127	125	128	126	129	127	130	128
3420	3440	124	121	120	122	121	123	122	124	123	125	124	126	125	127	126	128	127	129	128	131	127
3440	3460	125	122	121	123	122	124	123	125	124	126	125	127	126	128	127	129	128	130	129	132	128
3460	3480	126	122	122	124	123	125	124	126	125	127	126	128	127	129	128	130	129	132	130	133	128
3480	3500	126	123	122	124	123	125	124	126	125	127	126	128	127	129	128	130	129	132	131	134	129
3500	3520	127	124	123	125	124	126	125	127	126	128	127	129	128	130	129	131	130	133	132	135	130
3520	3540	128	125	124	126	125	127	126	128	127	129	128	130	129	131	130	132	131	134	133	136	131
3540	3560	128	125	125	126	126	127	126	128	127	129	128	130	129	131	130	132	131	134	133	136	131
3560	3580	129	126	125	127	126	128	127	129	128	130	129	131	130	132	131	133	132	135	134	137	132
3580	3600	130	127	126	128	127	129	128	130	129	131	130	132	131	133	132	134	133	136	135	138	133
3600	3620	130	127	127	128	128	130	129	131	130	132	131	133	132	134	133	135	134	137	135	139	133
3620	3640	131	128	127	129	128	130	129	131	130	132	131	133	132	134	133	135	134	137	136	140	134
3640	3660	132	129	128	130	129	131	130	132	131	133	132	134	133	135	134	136	135	138	137	141	135
3660	3680	132	129	129	130	130	132	131	133	132	134	133	135	134	136	135	137	136	139	138	142	136
3680	3700	133	130	130	131	131	132	132	133	132	134	133	135	134	136	135	137	136	139	138	143	136
3700	3720	134	131	130	132	131	133	132	134	133	135	134	136	135	137	136	138	137	139	138	142	137
3720	3740	135	131	131	133	132	134	133	135	134	136	135	137	136	138	137	139	138	140	139	143	138
3740	3760	135	132	132	133	133	134	134	135	135	136	135	137	136	138	137	139	138	140	139	144	138
3760	3780	136	133	132	134	133	135	134	136	135	137	136	138	137	139	138	140	139	141	140	145	139
3780	3800	137	134	133	135	134	136	135	137	136	138	137	139	138	140	139	141	140	142	141	146	140
3800	3820	137	134	134	135	135	136	136	137	136	138	137	139	138	140	139	141	140	143	141	147	141
3820	3840	138	135	135	136	136	137	137	138	137	139	138	140	139	141	140	142	141	144	142	148	141
3840	3860	139	136	135	137	136	138	137	139	138	140	139	141	140	142	141	143	142	145	143	149	142

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **SEMIMONTHLY**

EMPLOYEE IS –		CLAMMING NO EXEMPTIONS																
		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION				
WITH AND WAGES ARE AT LEAST BUT LESS THAN		NO DEPENDENTS			1 DEPENDENT		2 DEPENDENTS		3 DEPENDENTS		4 DEPENDENTS		5 DEPENDENTS		6 DEPENDENTS			
		O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6		
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE –																		
3860	3880	139	136	136	137	137	139	138	140	139	141	140	142	141	143	142	144	143
3880	3900	140	137	137	138	138	139	139	140	140	141	141	143	142	144	143	145	143
3900	3920	141	138	138	139	138	140	139	141	140	142	141	142	143	142	144	145	144
3920	3940	141	138	138	139	139	141	140	142	141	142	143	142	144	143	145	146	145
3940	3960	142	139	139	140	140	141	141	142	142	143	143	143	145	144	146	147	146
3960	3980	143	140	140	141	141	142	142	143	143	144	144	143	145	144	146	148	146
3980	4000	144	140	140	142	141	143	142	144	143	145	145	144	146	145	147	148	147
4000	4020	144	141	141	142	142	143	143	144	144	146	146	145	147	146	148	149	148
4020	4040	145	142	142	143	143	144	144	145	145	146	146	146	147	147	148	150	148
4040	4060	146	142	143	144	144	145	144	146	145	146	145	147	146	148	149	150	149
4060	4080	146	143	143	144	144	145	145	147	146	146	147	147	148	147	149	150	150
4080	4100	147	144	144	145	145	146	146	147	147	148	148	149	149	151	150	152	151
4100	4120	148	145	145	146	146	147	147	148	148	149	149	150	149	151	150	152	151
4120	4140	148	145	145	146	146	147	147	149	148	150	149	151	150	152	151	153	152
4140	4160	149	146	146	147	147	148	148	149	149	150	150	152	151	153	152	154	153
4160	4180	150	147	147	148	148	149	149	150	150	151	151	152	152	153	153	154	154

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **MONTHLY**

EMPLOYEE IS –	THE AMOUNT OF TAX TO BE WITHHELD SHALL BE –																				
	NO DEPENDENTS			1 DEPENDENT			2 DEPENDENTS			3 DEPENDENTS			4 DEPENDENTS			5 DEPENDENTS			6 DEPENDENTS		
	O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7				
80	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
80	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
120	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
160	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
200	6	1	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	
240	7	2	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
280	8	3	0	3	0	2	0	1	0	0	0	0	0	0	0	0	0	0	0	0	
320	9	4	0	4	0	3	0	2	0	0	0	1	0	0	0	0	0	0	0	0	
360	11	5	1	5	1	4	0	3	0	2	0	0	1	0	0	1	0	0	0	0	
400	12	6	2	7	1	6	1	5	0	4	0	0	3	0	0	2	0	0	1	0	
440	13	7	3	8	2	7	1	6	1	5	0	0	4	0	0	3	0	0	2	0	
480	15	8	4	9	3	8	2	7	2	6	1	5	1	4	0	3	0	0	3	0	
520	16	10	6	10	5	10	4	8	3	7	2	6	1	5	1	4	0	3	0	0	
560	17	11	7	11	6	11	5	10	4	9	3	8	2	7	1	6	1	5	1	0	
600	18	12	8	13	7	13	6	11	5	10	4	9	3	8	2	7	1	6	1	1	
640	20	14	9	14	8	14	7	13	6	12	5	11	4	9	3	8	2	7	1	1	
680	21	15	10	15	10	16	9	15	8	13	7	12	6	11	5	10	4	9	3	8	
720	22	16	11	17	11	17	10	16	9	15	8	14	7	13	6	11	5	10	4	9	
760	24	17	12	18	12	18	11	18	10	17	9	15	8	14	7	13	6	11	5	10	
800	25	19	13	19	13	20	13	19	12	18	11	17	10	16	9	14	8	13	6	11	
840	27	20	14	21	14	21	14	21	13	20	12	19	11	18	10	16	9	14	8	13	
880	28	22	15	22	15	23	15	23	14	22	13	21	12	20	11	18	10	16	9	15	
920	30	24	16	24	16	25	16	25	15	24	14	23	13	22	12	20	11	18	10	16	
960	32	25	17	26	17	26	18	27	17	26	16	25	15	24	14	22	13	20	11	19	
1000	33	27	18	28	18	28	19	28	18	28	17	27	16	26	15	24	14	22	13	19	
1040	35	29	19	29	20	30	20	30	19	30	18	29	17	28	16	26	15	24	14	19	
1080	37	30	21	31	21	31	21	32	21	32	20	31	19	30	18	28	17	26	15	19	
1120	38	32	22	33	22	33	23	34	23	34	21	33	20	32	19	30	18	28	17	19	
1160	40	34	23	34	24	35	24	35	24	36	23	35	22	34	21	32	19	30	18	19	
1200	42	36	25	36	25	36	25	37	26	37	25	37	23	36	22	34	21	32	19	19	
1240	44	37	26	38	26	38	27	39	27	39	26	39	25	38	24	36	22	34	21	19	
1280	45	39	27	39	28	40	28	40	28	41	28	41	27	40	25	38	24	36	22	19	
1320	47	41	28	41	29	42	29	42	30	42	29	43	28	42	27	40	25	38	24	26	
1360	47	41	28	41	29	42	29	42	30	42	29	43	28	42	27	40	25	38	24	26	
1400	49	42	30	43	30	43	31	44	31	44	31	45	30	44	29	42	27	40	25	27	
1440	50	44	31	45	31	45	32	45	32	46	33	46	31	46	30	44	29	42	27	27	
1480	52	46	32	46	33	47	33	47	34	48	34	48	33	48	32	46	30	44	29	27	
1520	54	47	34	48	34	48	34	49	35	49	35	50	35	50	33	48	32	46	30	27	
1560	55	49	35	50	35	50	36	51	36	51	37	51	36	52	35	50	34	48	32	27	
1600	57	51	36	51	37	52	37	52	38	53	38	53	38	54	37	52	35	48	32	27	
1640	59	53	38	53	38	53	38	54	39	54	39	55	39	55	38	54	37	52	35	27	
1680	61	54	39	55	39	55	40	56	40	56	41	56	41	57	40	56	38	54	37	27	
1720	62	56	40	56	41	57	41	57	42	58	42	58	43	59	42	58	40	56	38	27	
1760	64	58	42	58	43	59	43	59	43	59	44	60	44	60	44	60	44	60	42	27	
1800	66	59	44	60	44	60	45	61	45	61	46	62	46	62	46	62	46	62	44	27	
1840	67	61	46	62	46	62	46	62	47	63	47	63	48	64	48	64	48	64	46	27	
1880	69	63	47	63	48	64	48	64	49	65	49	65	49	65	50	66	48	66	46	27	
1920	71	64	49	65	49	65	50	66	50	66	51	67	51	67	51	67	52	68	50	27	
1960	72	66	51	67	51	67	52	68	52	68	52	68	53	69	53	69	53	69	52	27	

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **MONTHLY**

EMPLOYEE IS -		CLAIMING NO EXEMPTIONS																				
		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION					
WITH AND WAGES ARE AT LEAST BUT LESS THAN		NO DEPENDENTS			1 DEPENDENT			2 DEPENDENTS			3 DEPENDENTS			4 DEPENDENTS			5 DEPENDENTS			6 DEPENDENTS		
		O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7				
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE -																						
1960	2000	74	68	52	68	53	69	53	69	54	70	54	70	55	71	55	71	55	71	54		
2000	2040	76	70	54	70	54	70	55	71	55	71	56	72	56	72	57	73	56	73	56		
2040	2080	78	71	56	72	56	72	57	73	57	73	58	73	58	74	58	74	58	74	58		
2080	2120	79	73	57	73	58	74	58	74	59	75	59	75	60	76	60	76	60	76	60		
2120	2160	81	75	59	75	60	76	60	76	60	76	61	77	61	77	62	78	62	78	62		
2160	2200	83	76	61	77	61	77	62	78	62	78	63	79	63	79	63	79	64	79	64		
2200	2240	84	78	63	79	63	79	63	79	64	80	64	80	65	81	65	81	66	81	66		
2240	2280	86	80	64	80	65	81	65	81	66	82	66	82	66	82	67	83	67	83	67		
2280	2320	87	81	66	82	66	82	67	83	67	83	68	84	68	84	69	85	69	85	69		
2320	2360	89	83	68	84	68	84	69	85	69	85	69	85	70	86	70	86	71	86	71		
2360	2400	90	84	69	85	70	86	70	86	71	87	71	87	72	88	73	89	74	90	74		
2400	2440	92	85	71	87	71	87	72	88	72	88	73	89	73	89	74	90	74	90	74		
2440	2480	93	87	73	89	73	89	74	90	74	90	75	90	75	91	75	91	76	91	76		
2480	2520	95	88	74	90	75	91	75	91	76	92	76	92	77	93	77	93	78	93	78		
2520	2560	96	90	76	92	77	93	77	93	77	93	78	94	78	94	79	95	79	95	79		
2560	2600	97	91	78	93	78	94	79	95	79	95	80	96	80	96	80	96	81	96	81		
2600	2640	99	93	80	95	80	96	80	96	81	97	81	97	82	98	82	98	83	98	83		
2640	2680	100	94	81	96	82	98	82	98	83	99	83	99	83	99	84	100	84	100	84		
2680	2720	102	96	83	97	83	99	84	100	84	100	85	101	85	101	86	102	86	102	86		
2720	2760	103	97	85	99	85	101	86	102	86	102	86	102	87	103	87	103	88	103	88		
2760	2800	105	98	86	100	87	102	87	103	88	104	88	104	89	105	89	105	89	105	89		
2800	2840	106	100	88	102	88	104	89	105	89	105	90	106	90	106	91	107	91	107	91		
2840	2880	108	101	90	103	90	105	91	107	91	107	92	107	92	108	92	108	93	108	93		
2880	2920	109	103	91	105	92	107	92	108	93	109	93	109	94	110	94	110	95	110	95		
2920	2960	110	104	93	106	94	108	94	110	94	110	95	111	95	111	96	112	96	112	96		
2960	3000	112	106	95	107	95	109	96	111	96	112	97	113	97	113	97	113	98	113	98		
3000	3040	113	107	97	109	97	111	97	113	98	114	98	114	99	115	99	115	100	115	100		
3040	3080	115	108	98	110	99	112	99	114	100	116	100	116	100	116	101	117	101	117	101		
3080	3120	116	110	100	112	100	114	101	116	101	117	102	118	102	118	103	119	103	119	103		
3120	3160	118	111	102	113	102	115	103	117	103	119	103	119	104	120	104	120	105	120	105		
3160	3200	119	113	103	115	104	117	104	118	105	120	105	121	106	122	106	122	106	122	106		
3200	3240	120	114	105	116	105	118	106	120	106	122	107	123	107	123	108	124	108	124	108		
3240	3280	122	116	107	118	107	119	108	121	108	123	109	124	109	125	109	125	110	125	110		
3280	3320	123	117	108	119	109	121	109	123	110	125	110	126	111	127	111	127	112	127	112		
3320	3360	125	119	110	120	111	122	111	124	111	126	112	128	112	128	113	129	113	129	113		
3360	3400	126	120	112	122	112	124	113	126	113	128	114	129	114	130	114	130	115	130	115		
3400	3440	128	121	114	123	114	125	114	127	115	129	115	131	116	132	116	132	117	132	117		
3440	3480	129	123	115	125	116	127	116	129	117	130	117	132	117	133	118	134	118	134	118		
3480	3520	131	124	117	126	117	128	118	130	118	132	119	134	119	135	120	136	120	136	120		
3520	3560	132	126	119	128	119	130	120	131	120	133	120	135	121	137	121	137	122	137	122		
3560	3600	133	127	120	129	121	131	121	133	122	135	122	137	123	139	123	139	123	139	123		
3600	3640	135	129	122	131	122	132	123	134	123	136	124	138	124	140	125	141	141	142	125		
3640	3680	136	130	124	132	124	134	125	136	125	138	126	140	126	141	126	142	142	142	127		
3680	3720	138	132	125	133	126	135	126	137	127	139	127	141	128	143	128	144	144	144	129		
3720	3760	139	133	127	135	128	137	128	139	128	141	129	142	129	144	130	146	146	146	130		
3760	3800	141	134	129	136	129	138	130	140	130	142	131	144	131	146	131	147	133	149	134		
3800	3840	142	136	131	138	131	140	131	142	132	143	132	145	132	147	134	149	135	151	135		
3840	3880	144	137	132	139	133	141	133	143	134	145	134	147	134	149	135	151	135	151	135		

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **MONTHLY**

EMPLOYEE IS –		CLAIMING NO EXEMPTIONS																
		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION				
WITH AND WAGES ARE AT LEAST BUT LESS THAN		NO DEPENDENTS			1 DEPENDENT		2 DEPENDENTS		3 DEPENDENTS		4 DEPENDENTS		5 DEPENDENTS		6 DEPENDENTS		7 DEPENDENTS	
O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7		
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE –																		
3880	3920	145	139	134	141	134	143	135	144	135	146	136	148	136	150	137	152	137
3920	3960	146	140	135	142	136	144	137	146	137	148	137	150	138	152	138	153	139
3960	4000	148	142	137	143	138	145	138	147	139	149	139	151	140	153	140	155	140
4000	4040	149	143	138	145	139	147	140	149	140	151	141	153	141	154	142	156	142
4040	4080	151	144	140	146	141	148	142	150	142	152	143	154	143	156	143	158	144
4080	4120	152	146	141	148	143	150	143	152	144	154	144	155	145	157	145	159	146
4120	4160	154	147	143	149	144	151	145	153	145	155	146	157	146	159	147	161	147
4160	4200	155	149	144	151	146	153	147	154	147	156	148	158	148	160	148	162	149
4200	4240	156	150	145	152	147	154	148	156	149	158	149	160	150	162	150	164	151
4240	4280	158	152	147	154	149	155	150	157	151	159	161	153	165	154	166	154	165
4280	4320	159	153	148	155	150	157	152	159	152	161	153	163	153	165	154	166	154
4320	4360	161	155	150	156	152	158	154	160	154	162	154	164	155	166	155	168	156
4360	4400	162	156	151	158	153	160	155	162	156	164	156	165	157	167	157	169	157
4400	4440	164	157	153	159	155	161	156	163	157	165	158	167	158	169	159	171	159
4440	4480	165	159	154	161	156	163	158	165	159	166	160	168	160	170	160	172	161
4480	4520	167	160	156	162	157	164	159	166	161	168	161	170	162	172	162	174	163
4520	4560	168	162	157	164	159	166	161	167	162	169	163	171	163	173	164	175	164
4560	4600	169	163	158	165	160	167	162	169	164	171	165	173	165	175	165	176	166
4600	4640	171	165	160	167	162	168	164	170	166	172	166	174	167	176	167	178	168
4640	4680	172	166	161	168	163	170	165	172	167	174	168	176	168	177	169	179	169
4680	4720	174	168	163	169	165	171	167	173	168	175	170	177	170	179	171	181	171
4720	4760	175	169	164	171	166	173	168	175	170	177	171	178	172	180	172	182	173
4760	4800	177	170	166	172	168	174	169	176	171	178	173	180	174	182	174	184	174
4800	4840	178	172	167	174	169	176	171	178	173	179	175	181	175	183	176	185	176
4840	4880	179	173	168	175	170	177	172	179	174	181	176	183	177	185	177	187	178
4880	4920	181	175	170	177	172	179	174	180	176	182	178	184	179	186	179	188	180
4920	4960	182	176	171	178	173	180	175	182	177	184	179	186	180	188	181	189	181
4960	5000	184	177	173	179	175	181	177	183	179	185	180	187	182	189	182	191	183
5000	5040	185	179	174	181	176	183	178	185	180	187	182	189	184	190	184	192	185
5040	5080	186	180	176	182	178	184	179	186	181	188	183	190	185	192	186	194	186
5080	5120	188	181	177	184	179	186	181	188	183	190	185	191	187	193	188	195	188
5120	5160	189	183	179	185	180	187	182	189	184	191	186	193	188	195	189	197	190
5160	5200	190	184	180	186	182	189	184	190	186	192	188	194	190	196	191	198	191
5200	5240	192	186	181	188	183	190	185	192	187	194	189	196	191	198	193	200	193
5240	5280	193	187	183	189	185	191	187	193	189	195	190	197	192	199	194	201	195
5280	5320	195	188	184	191	186	193	188	195	190	197	192	199	194	201	196	202	197
5320	5360	196	190	186	192	188	194	190	196	191	198	193	200	195	202	197	204	198
5360	5400	197	191	187	193	189	196	191	198	193	200	195	201	197	203	199	205	200
5400	5440	199	192	189	195	191	197	192	199	194	201	196	203	198	205	200	207	202
5440	5480	200	194	190	196	192	198	194	201	196	202	198	204	200	206	201	208	203
5480	5520	201	195	192	197	193	200	195	202	197	204	199	206	201	208	203	210	205
5520	5560	203	197	193	199	195	201	197	203	199	205	201	207	202	209	204	211	206
5560	5600	204	198	194	200	196	202	198	205	200	207	202	209	204	211	206	212	208
5600	5640	206	199	196	202	198	204	200	206	202	208	203	210	205	212	207	214	209
5640	5680	207	201	197	203	199	205	201	207	203	209	204	211	206	213	209	215	211
5680	5720	208	202	199	204	201	207	203	209	204	211	206	213	208	215	210	217	212
5720	5760	210	204	200	206	202	208	204	210	206	212	208	214	210	216	212	218	213
5760	5800	211	205	202	207	204	209	205	212	207	214	209	216	211	218	213	220	215

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **MONTHLY**

EMPLOYEE IS –		CLAIMING NO EXEMPTIONS																
		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		
WITH AND WAGES ARE AT LEAST BUT LESS THAN		NO DEPENDENTS			1 DEPENDENT		2 DEPENDENTS		3 DEPENDENTS		4 DEPENDENTS		5 DEPENDENTS		6 DEPENDENTS		7 DEPENDENTS	
		O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE –																		
5800	5840	213	206	203	209	205	211	207	213	209	215	211	217	213	219	214	221	216
5840	5880	214	208	204	210	206	212	208	214	210	217	212	219	214	221	216	223	218
5880	5920	215	209	206	211	208	214	210	216	212	218	214	220	215	222	217	224	219
5920	5960	217	210	207	213	209	215	211	217	213	219	215	222	217	224	219	225	221
5960	6000	218	212	209	214	211	216	213	219	215	221	216	223	218	225	220	227	222
6000	6040	219	213	210	215	212	218	214	220	216	222	218	224	220	226	222	228	224
6040	6080	221	215	212	217	214	219	215	221	217	224	219	226	221	228	223	230	225
6080	6120	222	216	213	218	215	220	217	223	219	225	221	227	223	229	225	231	226
6120	6160	224	217	215	220	216	222	218	224	220	226	222	229	224	231	226	233	228
6160	6200	225	219	216	221	218	223	220	225	222	228	224	230	226	232	227	234	229
6200	6240	226	220	217	222	219	225	221	227	223	229	225	231	227	234	229	236	231
6240	6280	228	221	219	224	221	226	223	228	225	230	226	233	228	235	230	237	232
6280	6320	229	223	220	225	222	227	224	230	226	232	228	234	230	236	232	238	234
6320	6360	230	224	222	226	224	229	226	231	227	233	229	235	231	238	233	240	235
6360	6400	232	226	223	228	225	230	227	232	229	235	231	237	233	239	235	241	237
6400	6440	233	227	225	229	227	231	228	234	230	236	232	238	234	240	236	243	238
6440	6480	235	228	226	231	228	233	230	235	232	237	234	240	236	242	237	244	239
6480	6520	236	230	228	232	229	234	231	236	233	239	235	241	237	243	239	245	241
6520	6560	237	231	229	233	231	236	233	238	235	240	237	242	238	245	240	247	242
6560	6600	239	233	230	235	232	237	234	239	236	241	238	244	240	246	242	248	244
6600	6640	240	234	232	236	234	238	236	241	238	243	239	245	241	247	243	250	245
6640	6680	242	235	233	237	235	240	237	242	239	244	241	246	243	249	245	251	247
6680	6720	243	237	235	239	237	241	239	243	240	246	242	248	244	250	246	252	248
6720	6760	244	238	236	240	238	242	240	245	242	247	244	249	246	251	248	254	249
6760	6800	246	239	238	242	240	244	241	246	243	248	245	251	247	253	249	255	251
6800	6840	247	241	239	243	241	245	243	247	245	250	247	252	249	254	250	256	252
6840	6880	248	242	240	244	242	247	244	249	246	251	248	253	250	256	252	258	254
6880	6920	250	244	242	246	244	248	246	250	248	252	250	255	251	257	253	259	255
6920	6960	251	245	243	247	245	249	247	252	249	254	251	256	253	258	255	261	257
6960	7000	253	246	245	249	247	251	249	253	251	255	252	257	254	260	256	262	258
7000	7040	254	248	246	250	248	252	250	254	252	257	254	259	256	261	258	263	260
7040	7080	255	249	248	251	250	254	251	256	253	258	255	260	257	262	259	265	261
7080	7120	257	250	249	253	251	255	253	257	255	259	257	262	259	264	261	266	262
7120	7160	258	252	251	254	252	256	254	259	256	261	258	263	260	265	262	267	264
7160	7200	259	253	252	255	254	258	256	260	258	262	260	264	262	267	263	269	265
7200	7240	261	255	253	257	255	259	257	261	259	264	261	266	263	268	265	270	267
7240	7280	262	256	255	258	257	260	259	263	261	265	262	267	264	269	266	272	268
7280	7320	264	257	256	260	258	262	260	264	262	266	264	269	266	271	268	273	270
7320	7360	265	259	258	261	260	263	262	265	263	268	265	270	267	272	269	274	271
7360	7400	266	260	259	262	261	265	263	267	265	269	267	271	269	274	271	276	273
7400	7440	268	261	261	264	263	266	264	268	266	270	268	273	270	275	272	277	274
7440	7480	269	263	262	265	264	267	266	270	268	272	270	274	272	276	273	279	275
7480	7520	270	264	264	266	265	269	267	271	269	273	271	275	273	278	275	280	277
7520	7560	272	266	265	268	267	270	269	272	271	275	273	277	274	279	276	281	278
7560	7600	273	267	266	269	268	271	270	272	274	272	276	274	278	276	280	278	283
7600	7640	275	268	268	271	270	273	272	275	274	277	275	280	277	282	279	284	281
7640	7680	276	270	269	272	271	274	273	276	275	279	277	281	279	283	281	285	283
7680	7720	277	271	271	273	273	276	275	278	276	280	278	282	280	285	282	287	284

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **MONTHLY**

EMPLOYEE IS -		CLAIMING NO EXEMPTIONS														
		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		
WITH AND WAGES ARE AT LEAST BUT LESS THAN		NO DEPENDENTS			1 DEPENDENT		2 DEPENDENTS		3 DEPENDENTS		4 DEPENDENTS		5 DEPENDENTS		6 DEPENDENTS	
		O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE -																
7720	7760	279	273	272	275	274	277	276	279	278	281	280	284	282	286	284
7760	7800	280	274	274	276	276	278	277	281	279	283	281	285	283	287	285
7800	7840	282	275	275	278	277	280	279	282	281	284	283	286	285	289	286
7840	7880	283	277	276	279	278	281	280	283	282	286	284	288	286	290	292
7880	7920	284	278	278	280	280	283	282	285	284	287	286	289	287	291	294
7920	7960	286	279	279	282	281	284	283	286	285	288	287	291	289	293	295
7960	8000	287	281	281	283	283	285	285	288	287	290	288	292	290	294	296
8000	8040	288	282	282	284	284	287	286	289	288	291	290	293	292	296	296
8040	8080	290	284	284	286	286	288	287	290	289	293	291	295	293	297	297
8080	8120	291	285	285	287	287	289	289	292	291	294	293	296	295	298	301
8120	8160	293	286	286	289	288	291	290	293	292	295	294	298	296	300	302
8160	8200	294	288	288	290	290	292	292	294	294	297	296	299	298	301	303
8200	8240	295	289	289	291	291	294	293	296	295	298	297	300	299	303	303
8240	8280	297	290	291	293	293	295	295	297	297	299	298	302	300	304	306
8280	8320	298	292	292	294	294	296	296	299	298	301	300	303	302	304	306
8320	8360	299	293	293	295	296	298	298	300	299	302	301	304	303	307	309

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **QUARTERLY**

EMPLOYEE IS –																				
	CLAIMING NO EXEMPTIONS		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION	
	NO DEPENDENTS			1 DEPENDENT			2 DEPENDENTS			3 DEPENDENTS			4 DEPENDENTS			5 DEPENDENTS			6 DEPENDENTS	
WITH AND WAGES ARE AT LEAST BUT LESS THAN		O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7		
320	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
320	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
440	14	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
440	14	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
440	14	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
560	17	2	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
560	17	2	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
560	17	2	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
680	21	6	0	3	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
680	21	6	0	3	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
680	21	6	0	3	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
800	24	9	0	7	0	4	0	0	2	0	0	0	0	0	0	0	0	0	0	0
800	24	9	0	7	0	4	0	0	2	0	0	0	0	0	0	0	0	0	0	0
800	24	9	0	7	0	4	0	0	2	0	0	0	0	0	0	0	0	0	0	0
920	27	12	1	11	0	8	0	5	0	2	0	1	0	0	0	0	0	0	0	0
920	27	12	1	11	0	8	0	5	0	2	0	1	0	0	0	0	0	0	0	0
920	27	12	1	11	0	8	0	5	0	2	0	1	0	0	0	0	0	0	0	0
1040	31	15	3	15	1	12	0	9	0	6	0	3	0	0	0	0	0	0	0	0
1040	31	15	3	15	1	12	0	9	0	6	0	3	0	0	0	0	0	0	0	0
1040	31	15	3	15	1	12	0	9	0	6	0	3	0	0	0	0	0	0	0	0
1160	35	18	5	19	3	16	2	13	0	10	0	7	0	4	0	0	0	0	0	0
1160	35	18	5	19	3	16	2	13	0	10	0	7	0	4	0	0	0	0	0	0
1160	35	18	5	19	3	16	2	13	0	10	0	7	0	4	0	0	0	0	0	0
1280	39	21	8	22	5	19	3	16	2	13	0	10	0	7	0	4	0	0	0	0
1280	39	21	8	22	5	19	3	16	2	13	0	10	0	7	0	4	0	0	0	0
1280	39	21	8	22	5	19	3	16	2	13	0	10	0	7	0	4	0	0	0	0
1400	42	24	12	25	9	23	6	20	4	17	2	14	1	11	0	8	0	0	0	0
1400	42	24	12	25	9	23	6	20	4	17	2	14	1	11	0	8	0	0	0	0
1400	42	24	12	25	9	23	6	20	4	17	2	14	1	11	0	8	0	0	0	0
1520	46	28	16	29	13	27	10	24	7	21	4	18	3	15	1	12	0	0	0	0
1520	46	28	16	29	13	27	10	24	7	21	4	18	3	15	1	12	0	0	0	0
1520	46	28	16	29	13	27	10	24	7	21	4	18	3	15	1	12	0	0	0	0
1640	50	31	19	33	16	32	13	28	10	25	7	22	5	19	3	16	2	0	0	0
1640	50	31	19	33	16	32	13	28	10	25	7	22	5	19	3	16	2	0	0	0
1640	50	31	19	33	16	32	13	28	10	25	7	22	5	19	3	16	2	0	0	0
1760	54	35	22	37	20	37	17	33	14	29	11	26	8	23	5	20	4	0	0	0
1760	54	35	22	37	20	37	17	33	14	29	11	26	8	23	5	20	4	0	0	0
1760	54	35	22	37	20	37	17	33	14	29	11	26	8	23	5	20	4	0	0	0
1880	58	39	25	41	24	41	21	38	18	34	15	30	12	27	9	24	6	0	0	0
1880	58	39	25	41	24	41	21	38	18	34	15	30	12	27	9	24	6	0	0	0
1880	58	39	25	41	24	41	21	38	18	34	15	30	12	27	9	24	6	0	0	0
2000	62	43	28	44	28	46	25	42	22	39	19	35	16	31	13	27	10	0	0	0
2000	62	43	28	44	28	46	25	42	22	39	19	35	16	31	13	27	10	0	0	0
2000	62	43	28	44	28	46	25	42	22	39	19	35	16	31	13	27	10	0	0	0
2120	66	47	31	48	32	50	29	47	26	43	23	40	20	36	17	32	14	0	0	0
2120	66	47	31	48	32	50	29	47	26	43	23	40	20	36	17	32	14	0	0	0
2120	66	47	31	48	32	50	29	47	26	43	23	40	20	36	17	32	14	0	0	0
2240	70	51	34	52	36	54	33	52	30	48	27	45	24	41						

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **QUARTERLY**

EMPLOYEE IS –		CLAIMING NO EXEMPTIONS																									
		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION							
WITH AND WAGES ARE AT LEAST BUT LESS THAN		NO DEPENDENTS			1 DEPENDENT			2 DEPENDENTS			3 DEPENDENTS			4 DEPENDENTS			5 DEPENDENTS			6 DEPENDENTS			7 DEPENDENTS				
		O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7									
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE –																											
5960	6080	226	207	160	208	162	210	163	211	164	212	166	214	167	215	168	216	169	217	171	219	172	220	173	221	173	
6080	6200	231	212	166	213	167	215	168	216	169	217	171	219	172	220	173	221	173	222	174	223	175	224	176	225	179	
6200	6320	236	217	171	219	172	220	173	221	175	223	176	224	177	225	179	226	179	227	180	228	182	230	184	232	185	
6320	6440	241	222	176	224	177	225	178	226	180	228	181	229	182	230	184	232	185	233	187	235	189	237	190	235	190	
6440	6560	246	227	181	229	182	230	183	231	185	233	186	234	187	235	189	237	190	236	193	239	194	242	195	236	195	
6560	6680	251	233	186	234	187	235	189	237	190	238	191	239	193	240	194	242	195	243	196	244	198	246	199	247	200	
6680	6800	256	238	191	239	192	240	194	242	195	243	196	244	198	246	199	247	200	248	201	249	203	251	204	252	205	
6800	6920	261	242	196	244	197	245	199	247	200	248	201	249	203	251	204	252	205	253	206	254	208	256	209	257	210	
6920	7040	265	246	201	249	203	251	204	252	205	253	206	254	208	256	209	257	210	258	212	260	213	261	214	262	216	216
7040	7160	269	251	206	254	208	256	209	257	210	258	212	260	213	261	214	262	216	263	217	265	218	266	219	267	221	
7160	7280	274	255	211	259	213	261	214	262	215	263	217	265	218	266	219	267	221	268	220	270	223	271	224	272	226	
7280	7400	278	259	217	264	218	266	219	267	220	268	222	270	223	271	224	272	226	273	227	275	228	276	230	277	231	
7400	7520	282	263	222	269	223	271	224	272	226	274	227	275	228	276	230	277	231	278	232	279	233	280	235	283	236	
7520	7640	287	268	227	273	228	276	229	277	231	279	232	280	233	281	235	283	236	284	237	285	238	286	240	288	241	
7640	7760	291	272	232	278	233	281	234	282	236	284	237	285	238	286	240	288	241	289	242	290	244	291	245	293	246	
7760	7880	295	276	237	282	238	286	240	288	241	289	242	290	244	291	245	293	246	294	247	295	249	297	250	298	251	
7880	8000	300	281	242	286	243	291	245	293	246	294	247	295	249	297	250	298	251	299	252	300	254	302	255	303	256	
8000	8120	304	285	247	291	248	296	250	298	251	299	252	300	254	302	255	303	256	304	257	305	259	307	260	308	261	
8120	8240	308	289	252	295	254	301	255	303	256	304	257	305	259	307	260	308	261	312	264	311	266	312	265	313	267	
8240	8360	312	294	257	299	259	305	260	308	261	309	263	311	264	312	265	313	267	314	266	315	268	316	269	318	272	
8360	8480	317	298	262	304	264	309	265	313	266	314	268	316	269	317	270	318	272	319	273	321	274	322	275	323	277	
8480	8600	321	302	268	308	269	314	270	318	271	319	273	321	274	322	275	323	277	324	276	325	278	326	281	328	282	
8600	8720	325	307	273	312	274	318	275	323	277	325	278	326	279	327	281	328	282	329	283	331	284	332	286	334	287	
8720	8840	330	311	278	317	279	322	280	328	282	330	283	331	284	332	286	334	287	335	288	337	291	339	292			
8840	8960	334	315	283	321	284	327	285	332	287	335	288	336	289	337	291	339	292	340	294	343	296	344	297			
8960	9080	338	320	288	325	289	331	291	337	292	340	293	341	295	342	296	344	297	345	298	346	300	348	301	349	302	
9080	9200	343	324	293	330	294	335	296	341	297	345	298	346	300	348	301	349	302	351	303	353	306	354	307			
9200	9320	347	328	298	334	299	340	301	345	302	350	303	351	305	353	306	354	307	355	308	356	310	358	311	359	312	
9320	9440	351	333	303	338	305	344	306	350	307	355	308	356	310	358	311	359	312	360	314	362	315	363	316	364	318	
9440	9560	356	337	308	343	310	348	311	354	312	360	314	362	315	363	316	364	318	365	317	367	320	368	321	369	323	
9560	9680	360	341	313	347	315	353	316	358	317	364	319	367	320	368	321	369	323	370	324	372	325	373	326	374	328	
9680	9800	364	346	319	351	320	357	321	363	322	368	324	372	325	373	326	374	328	375	327	377	329	378	332	379	333	
9800	9920	369	350	324	356	325	361	326	367	328	373	329	377	330	378	332	379	333	380	334	382	335	383	337	385	338	
9920	10040	373	354	329	360	330	366	331	371	333	377	334	382	335	383	337	385	338	386	339	387	340	388	342	390	343	
10040	10160	377	359	334	364	335	370	336	376	338	381	339	383	340	384	342	385	343	386	344	387	346	388	349	390	343	
10160	10280	382	363	339	369	340	374	342	380	343	386	344	391	346	393	347	395	348	396	349	397	351	399	352	400	353	
10280	10400	386	367	344	373	345	379	347	384	348	390	349	396	351	399	352	400	353	401	355	404	357	405	358			
10400	10520	390	371	349	377	350	383	352	389	353	394	354	396	356	398	357	399	360	400	358	404	359	405	360			
10520	10640	395	376	354	381	356	387	357	393	358	399	359	404	361	409	362	410	363	411	366	414	367	415	369			
10640	10760	399	380	359	386	361	392	362	397	363	403	365	409	366	414	367	415	369	416	371	417	372	418	374			
10760	10880	403	384	364	390	366	396	367	402	368	407	370	413	371	419	372	420	374	421	375	422	377	425	379			
10880	11000	408	389	370	394	371	400	372	406	373	412	375	417	376	423	377	425	379	426	381	427	383	430	384			
11000	11120	412	393	375	399	376	404	377	410	379	4																

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **QUARTERLY**

EMPLOYEE IS –		CLAIMING NO EXEMPTIONS																				
		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION					
WITH AND WAGES ARE AT LEAST BUT LESS THAN		NO DEPENDENTS			1 DEPENDENT			2 DEPENDENTS			3 DEPENDENTS			4 DEPENDENTS			5 DEPENDENTS			6 DEPENDENTS		
		O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7				
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE –																						
11720	11840	438	419	405	425	407	430	408	436	409	442	410	447	412	453	413	459	414				
11840	11960	442	423	409	429	412	435	413	440	414	446	416	452	417	458	418	463	420				
11960	12080	446	428	413	433	417	439	418	445	419	450	421	456	422	462	423	468	425				
12080	12200	451	432	418	438	422	443	423	449	424	455	426	460	427	466	428	472	430				
12200	12320	455	436	422	442	427	448	428	453	430	459	431	465	432	470	434	476	435				
12320	12440	459	441	426	446	432	452	433	458	435	463	436	469	437	475	439	480	440				
12440	12560	464	445	431	451	436	456	438	462	440	468	441	473	442	479	444	485	445				
12560	12680	468	449	435	455	441	461	444	466	445	472	446	478	448	483	449	489	450				
12680	12800	472	454	439	459	445	465	449	471	450	476	451	482	453	488	454	493	455				
12800	12920	477	458	444	464	449	469	454	475	455	481	456	486	458	492	459	498	460				
12920	13040	481	462	448	468	454	474	459	479	460	485	461	491	463	496	464	502	465				
13040	13160	485	467	452	472	458	478	464	484	465	489	467	495	468	501	469	506	471				
13160	13280	490	471	456	477	462	482	468	488	470	494	472	499	473	505	474	511	476				
13280	13400	494	475	461	481	466	487	472	492	475	498	477	504	478	509	479	515	481				
13400	13520	498	479	465	485	471	491	477	497	481	502	482	508	483	514	485	519	486				
13520	13640	503	484	469	489	475	495	481	501	486	507	487	512	488	518	490	524	491				
13640	13760	507	488	474	494	479	500	485	505	491	511	492	517	493	522	495	528	496				
13760	13880	511	492	478	498	484	504	489	510	495	515	497	521	499	527	500	532	501				
13880	14000	516	497	482	502	488	508	494	514	499	520	502	525	504	531	505	537	506				
14000	14120	520	501	487	507	492	512	498	518	504	524	507	530	509	535	510	541	511				
14120	14240	524	505	491	511	497	517	502	522	508	528	512	534	514	540	515	545	516				
14240	14360	528	510	495	515	501	521	507	527	512	533	518	538	519	544	520	550	522				
14360	14480	533	514	500	520	505	525	511	531	517	537	522	543	524	548	525	554	527				
14480	14600	537	518	504	524	510	530	515	535	521	541	527	547	529	553	530	558	532				
14600	14720	541	522	508	528	514	534	520	540	525	545	531	551	534	557	536	563	537				
14720	14840	545	526	513	533	518	538	524	544	530	550	535	555	539	561	541	567	542				
14840	14960	549	531	517	537	523	543	528	548	534	554	540	560	544	566	546	571	547				
14960	15080	553	535	521	541	527	547	533	553	538	558	544	564	550	570	551	576	552				
15080	15200	558	539	526	546	531	551	537	557	543	563	548	568	554	574	556	580	557				
15200	15320	562	543	530	550	536	556	541	561	547	567	553	573	558	578	561	584	562				
15320	15440	566	547	534	554	540	560	546	566	551	571	557	577	563	583	566	588	567				
15440	15560	570	551	539	558	544	564	550	570	556	576	561	581	567	587	571	593	573				
15560	15680	574	555	543	562	549	569	554	574	560	580	566	586	571	591	576	597	578				
15680	15800	578	559	547	566	553	573	559	579	564	584	570	590	576	596	581	601	583				
15800	15920	582	564	552	570	557	577	563	583	569	589	574	594	580	600	586	606	588				
15920	16040	587	568	556	574	562	581	567	587	573	593	579	599	584	604	590	610	593				
16040	16160	591	572	560	579	566	585	572	592	577	597	583	603	589	609	594	614	598				
16160	16280	595	576	564	583	570	589	576	596	582	602	587	607	593	613	599	619	603				
16280	16400	599	580	569	587	574	594	580	600	586	606	592	612	597	617	603	623	608				
16400	16520	603	584	573	591	579	598	585	604	590	610	596	616	602	622	607	627	613				
16520	16640	607	588	577	595	583	602	589	609	595	615	600	620	606	626	612	632	617				
16640	16760	611	593	582	599	587	606	593	613	599	619	605	625	610	630	616	636	622				
16760	16880	616	597	586	603	592	610	597	617	603	623	609	629	615	635	620	640	626				
16880	17000	620	601	590	608	596	614	602	621	607	628	613	633	619	639	625	645	630				
17000	17120	624	605	595	612	600	618	606	625	612	632	618	638	623	643	629	649	635				
17120	17240	628	609	599	616	605	623	610	629	616	636	622	642	628	648	633	653	639				
17240	17360	632	613	603	620	609	627	615	633	620	640	626	646	632	652	638	658	643				
17360	17480	636	617	608	624	613	631	619	638	625	644	630	651	636	656	642	662	648				

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **QUARTERLY**

EMPLOYEE IS –		CLAIMING NO EXEMPTIONS																													
		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION		MARRIED CLAIMING \$3000 PERSONAL EXEMPTION											
WITH AND WAGES ARE AT LEAST BUT LESS THAN		NO DEPENDENTS			1 DEPENDENT			2 DEPENDENTS			3 DEPENDENTS			4 DEPENDENTS			5 DEPENDENTS			6 DEPENDENTS			7 DEPENDENTS								
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE –																															
17480	17600	640	622	612	628	618	635	623	642	629	648	635	655	640	661	646	666	646	666	652											
17600	17720	644	626	616	632	622	639	628	646	633	653	639	659	645	665	651	671	656													
17720	17840	649	630	621	637	626	643	632	650	638	657	643	663	649	669	655	675	661													
17840	17960	653	634	625	641	631	647	636	654	642	661	648	668	653	674	659	679	665													
17960	18080	657	638	629	645	635	652	641	658	646	665	652	672	658	678	663	684	669													
18080	18200	661	642	634	649	639	656	645	662	651	669	656	676	662	682	668	688	673													
18200	18320	665	646	638	653	644	660	649	667	655	673	661	680	666	686	672	692	678													
18320	18440	669	651	642	657	648	664	654	671	659	677	665	684	671	691	676	696	682													
18440	18560	673	655	647	661	652	668	658	675	664	682	669	688	675	695	681	701	686													
18560	18680	678	659	651	666	657	672	662	679	668	686	674	692	679	699	685	705	691													
18680	18800	682	663	655	670	661	676	667	683	672	690	678	697	684	703	689	709	695													
18800	18920	686	667	660	674	665	681	671	687	677	694	682	701	688	707	694	714	699													
18920	19040	690	671	664	678	670	685	675	691	681	698	687	705	692	712	698	718	704													
19040	19160	694	675	668	682	674	689	680	696	685	702	691	709	697	716	702	722	708													
19160	19280	698	680	672	686	678	693	684	700	690	706	695	713	701	720	707	727	712													
19280	19400	702	684	677	690	682	697	688	704	694	711	700	717	705	724	711	731	717													
19400	19520	707	688	681	695	687	701	693	708	698	715	704	721	710	728	715	735	721													
19520	19640	711	692	685	699	691	705	697	712	703	719	708	726	714	732	720	739	725													
19640	19760	715	696	690	703	695	710	701	716	707	723	713	730	718	736	724	743	730													
19760	19880	719	700	694	707	700	714	705	720	711	727	717	734	723	741	728	747	734													
19880	20000	723	704	698	711	704	718	710	725	715	731	721	738	727	745	733	751	738													
20000	20120	727	709	703	715	708	722	714	729	720	735	726	742	731	749	737	756	743													
20120	20240	731	713	707	719	713	726	718	733	724	740	730	746	736	753	741	760	747													
20240	20360	736	717	711	724	717	730	723	737	728	744	734	750	740	757	746	764	751													
20360	20480	740	721	716	728	721	734	727	741	733	748	738	755	744	761	750	768	756													
20480	20600	744	725	720	732	726	739	731	745	737	752	743	759	748	765	754	772	760													
20600	20720	748	729	724	736	730	743	736	749	741	756	747	763	753	770	759	776	764													
20720	20840	752	733	729	740	734	747	740	754	746	760	751	767	757	774	763	780	769													
20840	20960	756	738	733	744	739	751	744	758	750	764	756	771	761	778	767	784	773													
20960	21080	760	742	737	748	743	755	749	762	754	768	760	775	766	782	771	789	777													
21080	21200	765	746	742	753	747	759	753	766	759	773	764	779	770	786	776	793	781													
21200	21320	769	750	746	757	752	763	757	770	763	777	769	783	774	790	780	797	786													
21320	21440	773	754	750	761	756	767	762	774	767	781	773	788	779	794	784	801	790													
21440	21560	777	758	755	765	760	772	766	778	772	785	777	792	783	798	789	805	794													
21560	21680	781	762	759	769	765	776	770	782	776	789	782	796	787	803	793	809	799													
21680	21800	785	766	763	773	769	780	775	787	780	793	786	800	792	807	797	813	803													
21800	21920	789	771	768	777	773	784	779	791	785	797	790	804	796	811	802	818	807													
21920	22040	794	775	772	781	778	788	783	795	789	802	795	808	800	815	806	822	812													
22040	22160	798	779	776	786	782	792	788	799	793	806	799	812	805	819	810	826	816													
22160	22280	802	783	780	790	786	796	792	803	798	810	803	817	809	823	815	830	820													
22280	22400	806	787	785	794	790	801	796	807	802	814	808	821	813	827	819	834	825													
22400	22520	810	791	789	798	795	805	801	811	806	818	812	825	818	832	823	838	829													
22520	22640	814	795	793	802	799	809	805	816	811	822	816	829	822	836	828	842	833													
22640	22760	818	800	798	806	803	813	809	820	815	826	821	833	826	840	832	847	838													
22760	22880	823	804	802	810	808	817	813	824	819	831	825	837	831	844	836	851	842													
22880	23000	827	808	806	815	812	821	818	828	823	835	829	841	835	848	841	855	846													
23000	23120	831	812	811	819	816	825	822	832	828	839	834	846	839	852	845	859	851													
23120	23240	835	816	815	823	821	830	826	836	832	843	838	850	844	856	849	863	855													

ALABAMA DEPARTMENT OF REVENUE – WITHHOLDING TAX TABLE

If payroll period with respect to employee is **QUARTERLY**

EMPLOYEE IS -		CLAIMING NO EXEMPTIONS																								
		SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			SINGLE OR MARRIED CLAIMING \$1500 PERSONAL EXEMPTION			MARRIED CLAIMING \$3000 PERSONAL EXEMPTION			
WITH AND WAGES ARE AT LEAST BUT LESS THAN		NO DEPENDENTS			1 DEPENDENT			2 DEPENDENTS			3 DEPENDENTS			4 DEPENDENTS			5 DEPENDENTS			6 DEPENDENTS			7 DEPENDENTS			
		O	S	M	S1	M1	S2	M2	S3	M3	S4	M4	S5	M5	S6	M6	S7	M7								
THE AMOUNT OF TAX TO BE WITHHELD SHALL BE -																										
23240	23360	839	820	819	827	825	834	831	840	836	847	842	854	848	861	854	867	859	867	854	867	859	867	854	867	859
23360	23480	843	824	824	831	829	838	835	845	841	851	846	858	852	865	858	871	864	866	858	871	864	871	865	871	864
23480	23600	847	829	828	835	834	842	839	849	845	855	851	862	856	869	862	876	866	876	862	876	868	876	862	876	868
23600	23720	851	833	832	839	838	846	844	853	849	860	855	861	867	873	861	872	865	877	867	880	872	880	871	884	877
23720	23840	856	837	837	844	842	850	848	857	854	864	859	870	865	877	869	881	875	888	881	895	888	881	875	888	881
23840	23960	860	841	841	848	847	854	852	861	858	868	864	875	869	881	874	885	879	892	885	892	885	892	884	896	889
23960	24080	864	845	845	852	851	859	857	865	862	872	868	879	874	885	879	892	884	896	888	894	892	895	888	896	889
24080	24200	868	849	850	856	855	863	861	869	867	876	872	883	878	890	884	896	890	896	884	896	899	896	884	896	889
24200	24320	872	853	854	860	860	867	865	874	871	880	877	887	882	894	888	898	892	900	894	900	894	900	894	900	894
24320	24440	876	858	858	864	864	871	870	878	875	884	881	891	887	898	892	905	898	905	892	905	898	905	892	905	898
24440	24560	880	862	862	868	868	875	874	882	880	889	885	895	891	902	897	909	902	909	907	913	907	913	907	913	907
24560	24680	885	866	866	873	873	879	878	886	884	893	890	899	895	906	901	913	907	917	911	917	911	915	911	921	915
24680	24800	889	870	870	877	877	883	883	890	888	897	894	904	900	910	905	917	911	921	915	920	915	920	914	925	920
24800	24920	893	874	874	881	881	888	887	894	893	901	898	908	904	914	910	921	915	925	920	915	920	914	925	920	915
24920	25040	897	878	879	885	885	892	891	898	897	905	903	912	908	919	914	925	920	925	920	925	920	925	920	925	920

FORM A-6 ALABAMA DEPARTMENT OF REVENUE EMPLOYER'S MONTHLY RETURN OF INCOME TAX WITHHELD

- | | | |
|------------------------------------------------------------------------------------------------------------------|--------------------------|---------------------------------------------------------------------|
| 1. If You Are No Longer Withholding AL Income Tax And Wish For Your Account To Be Cancelled, Place An "X" Here . | <input type="checkbox"/> | |
| 2. Number Of Employees From Whose Wages Alabama Tax Was Withheld..... | <input type="checkbox"/> | |
| 3. Alabama Income Tax Withheld This Month..... | \$ | |
| 4. ***(This Line Not Applicable To Form A-6)*** | \$ | XXXXXXXXXX |
| 5. Credit For Overpayment Of Prior Periods (See Instructions) | \$ | |
| 6. Delinquent Penalty (Applicable To This Return Only)..... | \$ | |
| 7. Interest (Applicable To This Return Only) | \$ | |
| 8. Total Amount Due With This Return..... | \$ | |
| 9. Amount Remitted With This Return..... | <input type="checkbox"/> | \$ |
| | | 10. Check this box if you
made your
payment
using EFT..... |

10. Check this box if you made your payment using EFT.

SIGNATURE

TITLE

DATE

FORM A-1 ALABAMA DEPARTMENT OF REVENUE EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD

- | | | | | |
|------------------------------------------------------------------------|--------------------------|----|------------------------------------------------------------|--------------------------|
| 1. If This Is A Final Return, Place "X" Here | <input type="checkbox"/> | | 10. Check this box if you made your payment using EFT..... | <input type="checkbox"/> |
| 2. Number Of Employees From Whose Wages Alabama Tax Was Withheld | <input type="checkbox"/> | | | |
| 3. Alabama Income Tax Withheld This Quarter (3 Months)..... | \$ | | | |
| 4. Less Alabama Tax Remitted First 2 Months Of Quarter | \$ | | | |
| 5. Credit For Overpayment Of Prior Periods (See Instructions) | \$ | | | |
| 6. Delinquent Penalty (Applicable To This Return Only) | \$ | | | |
| 7. Interest (Applicable To This Return Only) | \$ | | | |
| 8. Total Amount Due With This Return..... | \$ | | | |
| 9. Amount Remitted With This Return..... | <input type="checkbox"/> | \$ | | |

10. Check this box if you made your payment using EFT

NAME AND ADDRESS		PERIOD COVERED
		DATE DUE
ALA. WITHHOLDING TAX ACCOUNT NO.		

SIGNATURE

TITLE

DATE

FORM A-3 ALABAMA DEPARTMENT OF REVENUE

Rev. 7/97

**ANNUAL RECONCILIATION OF
ALABAMA INCOME TAX WITHHELD**

YEAR

NUMBER OF EMPLOYEE WAGE STATEMENTS
SUBMITTED WITH THIS FORM

Ala. Withholding
Tax Account Number

DATE DUE

Type or Print Employer's Name & Address Above

SIGNATURE

DATE

COLUMN 1 – TAX WITHHELD		COLUMN 2 – TAX REMITTED	
JAN	\$	\$	
FEB	\$	\$	
MAR (1st QTR)	\$	\$	
APR	\$	\$	
MAY	\$	\$	
JUN (2nd QTR)	\$	\$	
JUL	\$	\$	
AUG	\$	\$	
SEP (3rd QTR)	\$	\$	
OCT	\$	\$	
NOV	\$	\$	
DEC (4th QTR)	\$	\$	
1	TOTAL REMITTED (COL. 2)	\$	
2	TOTAL ALA. TAX ON WAGE STATEMENTS	\$	
3	ADDITIONAL TAX DUE ENCLOSE REMITTANCE	\$	
4	OVERPAYMENT REFUND <input type="checkbox"/> CREDIT <input type="checkbox"/>	\$	

GENERAL INSTRUCTIONS

FIRST RETURN – New employers and withholding agents must apply for a withholding tax account number using Form COM:101. If Form COM:101 has not been filed prior to the due date of the first return, it must accompany the first return when filed.

ROUTINE FILING – Upon assignment of a withholding tax account number and annually thereafter, each employer or withholding agent is furnished a booklet containing personalized coupons which **must** be used in filing withholding tax returns. Such forms are preprinted with the employer or withholding agent's name, address, withholding tax account number, period covered, and due date. Non-personalized forms may be used **only** when personalized coupons cannot be obtained in time to file a return by the due date.

FINAL RETURN – When an employer or withholding agent ceases to withhold Alabama income tax, an "X" should be placed in the space provided in Line 1 of the return.

INSTRUCTIONS FOR PREPARING FORM A-6

LINE 1 – If you have discontinued withholding Alabama income tax, place an "X" in the blank on this line to indicate a final return.

LINE 2 – Enter number of employees from whose wages Alabama income tax has been withheld during this reporting period.

LINE 3 – Enter total Alabama income tax withheld during the period covered by return.

LINE 4 – Disregard Line 4 on Form A-6.

LINE 5 – Use this line to claim credit for overpayment of Alabama withholding tax for prior quarterly or monthly periods. If credit memorandum has not been issued by Alabama Department of Revenue, return on which credit is claimed must be accompanied by a statement providing the following information: (a) Monthly or quarterly period(s) overpaid. (If more than one monthly or quarterly period is overpaid, state amount of overpayment applicable to each) and, (b) Brief explanation of why overpayment occurred.

LINE 6 – Penalty for late filing of a withholding tax return is 10% of the tax due on such return (Line 3 minus Line 4 on Form A-1; Line 3 on Form A-6), or \$50.00 whichever is greater. Penalty for late payment of withholding tax is 10% of the tax due. In cases where both return and payment are delinquent, the two penalties should be added and shown as one figure on Line 6. Report and payment of tax must be postmarked or received by the Withholding Tax Section on or before the due date to avoid delinquent penalty and interest charges.

LINE 7 – Interest is computed at the rate applicable to federal tax deficiencies and is subject to change each quarter. Call the Withholding Tax Section for the current interest rate.

LINE 8 – Add Lines 3, 6, and 7; subtract Line 5; show balance on Line 8.

LINE 9 – Indicate on Line 9 the amount remitted with the return. If amount remitted is different from amount on Line 8, a detailed explanation of the difference should accompany the return. Make check or money order for amount on Line 9 payable to Alabama Department of Revenue. Mail return and check to Alabama Individual and Corporate Tax Division, Withholding Tax Section, P.O. Box 327480, Montgomery, AL 36132-7480 (phone 334-242-1300).

LINE 10 – Place an "X" in this box if you made your payment using Electronic Funds Transfer (EFT).

Revised 9/97

GENERAL INSTRUCTIONS

FIRST RETURN – New employers and withholding agents must apply for a withholding tax account number using Form COM:101. If Form COM:101 has not been filed prior to the due date of the first return, it must accompany the first return when filed.

ROUTINE FILING – Upon assignment of a withholding tax account number and annually thereafter, each employer or withholding agent is furnished a booklet containing personalized coupons which **must** be used in filing withholding tax returns. Such forms are preprinted with the employer or withholding agent's name, address, withholding tax account number, period covered, and due date. Blank forms may be used **only** when personalized coupons cannot be obtained in time to file a return by the due date.

FINAL RETURN – When an employer or withholding agent ceases to withhold Alabama income tax, an "X" should be placed in the space provided in Line 1 of the return.

INSTRUCTIONS FOR PREPARING FORM A-1

LINE 1 – If you have discontinued withholding Alabama income tax, place an "X" in the blank on this line to indicate a final return.

LINE 2 – Enter number of employees from whose wages Alabama income tax has been withheld during this reporting period.

LINE 3 – Enter total Alabama income tax withheld during the period covered by return.

LINE 4 – Enter total Alabama withholding tax previously remitted for first and/or second months of quarter.

LINE 5 – Use this line to claim credit for overpayment of Alabama withholding tax for prior quarterly or monthly periods. If credit memorandum has not been issued by the Alabama Department of Revenue, return on which credit is claimed must be accompanied by a statement providing the following information: (a) Monthly or quarterly period(s) overpaid. (If more than one monthly or quarterly period is overpaid, state amount of overpayment applicable to each) and, (b) Brief explanation of why overpayment occurred.

LINE 6 – Penalty for late filing of a withholding tax return is 10% of the tax due on such return (Line 3 minus Line 4 on Form A-1; Line 3 on Form A-6) or \$50.00 whichever is greater. Penalty for late payment of withholding tax is 10% of the tax due. In cases where both return and payment are delinquent, the two penalties should be added and shown as one figure on Line 6. Report and payment of tax must be postmarked or received by the Withholding Tax Section on or before the due date to avoid delinquent penalty and interest charges.

LINE 7 – Interest is computed at the rate applicable to federal tax deficiencies and is subject to change each quarter. Call the Withholding Tax Section for the current interest rate.

LINE 8 – Add Lines 3, 6, and 7; subtract Lines 4 and 5; show balance on Line 8.

LINE 9 – Indicate on Line 9 the amount remitted with the return. If amount remitted is different from amount on Line 8, a detailed explanation of the difference should accompany the return. Make check or money order for amount on Line 9 payable to Alabama Department of Revenue. Mail return and check to Individual and Corporate Tax Division, Withholding Tax Section, P.O. Box 327480, Montgomery, AL 36132-7480 (phone 334-242-1300).

LINE 10 – Place an "X" in this box if you made your payment using EFT.

Revised 1/98

Instructions For Preparing Form A-3

Step 1 – Enter the amounts of Alabama income tax withheld in the appropriate spaces in Column 1 of Form A-3. You must list monthly amounts if (a) you withheld \$1000 or more during any single month of the year, or (b) you filed on a monthly basis during the year. Otherwise, you may list only quarterly amounts.

Step 2 – Enter in the appropriate spaces in Column 2 the amounts of Alabama withholding tax actually remitted. Include in these amounts credits claimed on Line 5 of Form A-1 or Form A-6 for overpayment of withholding tax for any prior year. (Caution: Amounts listed in Columns 1 and 2 should include **only** Alabama withholding tax. **Do not** include delinquent penalty and/or interest charges.)

Step 3 – Add amounts listed in Step 2 (Column 2). Show total in Block 1.

Step 4 – Enter in Block 2 the total Alabama income tax withheld as shown on employee wage and tax statements, computer listing, or magnetic media to be submitted with Form A-3. This total must be supported by (a) an adding machine tape if employee wage and tax statements (Federal Form W-2) are submitted or (b) computer totals if a computer listing or magnetic media is submitted. **Note:** If any portion of the amount shown in Block 2 was reported under any account number other than the one under which this Form A-3 is being filed, attach a statement to this form showing the other account number(s) and monthly and/or quarterly amounts reported under each account.

Step 5 – Compare the amounts in Blocks 1 and 2. If the amount in Block 1 is larger than the amount in Block 2, your account is overpaid. Show amount of overpayment in Block 4, and indicate whether you want a refund or will claim credit on a future return. If the amount in Block 2 is larger than the amount in Block 1, your account is underpaid. Show amount of underpayment in Block 3, and enclose check or money order for such amount with Form A-3 when filed. Mail to: Alabama Department of Revenue, Withholding Tax Section, P.O. Box 327480, Montgomery, AL 36132-7480 (telephone 334-242-1300).

The Forms A-4 and A-4E included in this booklet
may be reproduced as needed or
additional forms may be ordered by writing:

**Alabama Department of Revenue
Income Tax Forms
P.O. Box 327470
Montgomery, AL 36132-7470**

FORM
A-4
REV. 1/00

**ALABAMA DEPARTMENT OF REVENUE
Employee's Withholding Exemption Certificate**

FULL NAME	SOCIAL SECURITY NO.		
HOME ADDRESS	CITY	STATE	ZIP CODE
EMPLOYEE: File this form with your employer. Otherwise, Alabama income tax must be withheld from your wages without exemption.			
If you had no Alabama income tax liability last year and you anticipate no Alabama income tax liability this year, you may claim "exempt" from Alabama withholding tax. To claim exempt status, check this block, sign and date this form and file it with your employer. Employees claiming exempt status are not required to complete Lines 1 through 5 <input type="checkbox"/>			
HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS			
1. IF YOU ARE SINGLE, \$1,500 personal exemption is allowed. (a) if you claim full personal exemption (\$1,500) write a letter "S" (b) if you claim no personal exemption write the figure "0" (Note: If you claim no personal exemption on Lines 1 or 2, you cannot claim dependents on Line 3.) 2. IF YOU ARE MARRIED or SINGLE CLAIMING HEAD OF FAMILY, \$3,000 personal exemption is allowed. (a) if you claim exemption for both spouses (\$3,000), write the letter "M" (b) if you are single claiming head of family (\$3,000), write the letter "H" (see "head of family" instructions on back of this form) (c) if you claim exemption for yourself only (\$1,500) write the letter "S" (d) if you claim no personal exemption write the figure "0" (see note under 1(b).) 3. If during the year you will provide more than one-half of the support of persons closely related to you (other than spouse) write the number of such dependents. (See instructions on other side.) 4. Additional amount, if any, you want deducted each pay period. ► \$ THIS LINE TO BE COMPLETED BY EMPLOYER: 5. TOTAL EXEMPTIONS (Example: Employee claims "S" on Line 2 and "1" on line 3. Employer should use column headed S-1 in Withholding Tables.)			

I certify that the withholding exemptions claimed on this certificate do not exceed the amount to which I am entitled. DATE SIGNED

FORM
A-4E
REV. 1/00

**ALABAMA DEPARTMENT OF REVENUE
INDIVIDUAL AND CORPORATE TAX DIVISION
Employee's Withholding Exemption Certificate**

For Use By Full-time Students Who Expect To Have Income of Less Than \$1,800.00 During The Year

FULL NAME (TYPE OR PRINT)	SOCIAL SECURITY NUMBER	EXPIRES (SEE INSTRUCTIONS)
HOME ADDRESS (NUMBER AND STREET)		
CITY, STATE, AND ZIP CODE		
EMPLOYEE – File this certificate with your employer. Otherwise Alabama income tax must be withheld from your wages.		EMPLOYEE'S CERTIFICATION – I certify that I am a full time student and that I anticipate my income will be less than \$1,800.00 this year.
EMPLOYER – Keep this certificate with your records. This certificate may be used instead of Form A-4 by those employees qualified to claim the exemption.		<hr/> SIGNATURE
		<hr/> DATE

CHANGES IN EXEMPTIONS

You may file a new certificate at any time if the number of your exemptions **INCREASES**.

You must file a new certificate within 10 days if the number of exemptions previously claimed by you **DECREASES** for any of the following reasons:

(a) Your spouse for whom you have been claiming exemption is divorced, legally separated, or claims her or his own exemption on a separate certificate.

(b) The support of a dependent for whom you claimed exemption is taken over by someone else, so that you no longer expect to furnish more than half the support for the year.

OTHER DECREASES in exemption, such as the death of a spouse or dependent, do not affect your withholding until the next year, but require the filing of a new certificate by December 1 of the year in which they occur.

Any correspondence concerning this form should be sent to the Alabama Department of Revenue, Individual and Corporate Tax Division, Withholding Tax Section, P.O. Box 327480, Montgomery, AL 36132-7480 or telephone (334) 242-1300 (fax (334) 242-0112).

EXCLUSION FROM WITHHOLDING TAX

"No tax liability last year" means that your previous year's tax return indicated no tax liability for that taxable year. Therefore, if you had Alabama income tax withheld or paid estimated tax, all of this tax must have been refunded to you. If any portion of the tax paid last year was not refunded, you may not qualify for this

exemption from Alabama withholding tax.

DEPENDENTS

To qualify as your dependent (Line 3 on other side), a person must receive more than 1/2 of his or her support from you for the year and must be related to you as follows:

Your son or daughter (including legally adopted children), grandchild, stepson, stepdaughter, son-in-law, or daughter-in-law;

Your father, mother, grandparent, stepfather, stepmother, father-in-law, or mother-in-law;

Your brother, sister, stepbrother, stepsister, half brother, half sister, brother-in-law, or sister-in-law;

Your uncle, aunt, nephew, or niece (but only if related by blood).

PENALTIES

Penalties are imposed for willfully supplying false information or willful failure to supply information which would reduce the withholding exemption.

HEAD OF FAMILY

Employers: If you are computing Alabama withholding tax using the formula method and an employee claims "H" (head of family), the deduction allowed in item "A" of the formula is 20% limited to \$2,000. The deduction allowed in item "C" for employees claiming "H" is \$3,000.

If you are computing tax using the tax tables and an employee claims "H", the "M" column (along with the appropriate number of dependents) should be used.

Instructions

Who may claim the exemption from withholding of income tax?

Full-time students in temporary employment expecting to earn less than \$1,800 during the taxable year and expecting to owe no Alabama withholding tax. In order to establish this exemption, they must file withholding exemption certificate Form A-4E. A full-time student means an individual who during each of five calendar months during the taxable year is enrolled at an educational institution for the number of hours or courses which is considered to be full-time attendance.

When to claim the exemption.

File this certificate with your employer upon reporting for work.

Multiple Employers.

If you are employed by more than one employer, you may claim the exemption from withholding with each employer, provided that the total of your anticipated income will not exceed \$1,800 during the current year.

This exemption certificate will expire on December 31 of the current year.

